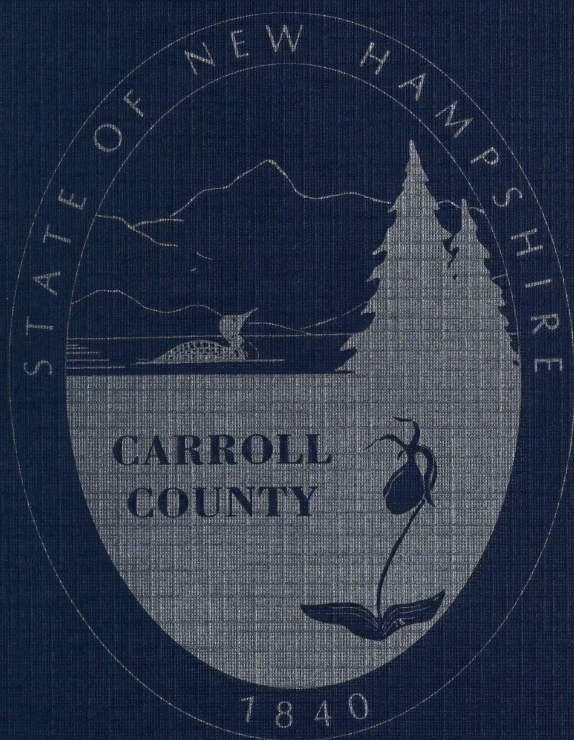


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1992

# 1992

## ANNUAL REPORT







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# ANNUAL REPORT

of the Commissioners, Treasurer,  
and Other County Officers

## CARROLL COUNTY

New Hampshire

for the Year Ending  
December 31, 1992







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## CARROLL COUNTY OFFICERS 1992

### COMMISSIONERS

Brenda M. Presby, Chairman	Freedom
Marjorie M. Webster, Clerk	Tuftonboro
Raymond H. Abbott, Jr., Vice-Chairman	Jackson

### TREASURER

Mary C. Mills	Tamworth
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### COUNTY ATTORNEY

William D. Paine, II (Jan. - Apr.)	Intervale
Warren R. Lindsey (Apr. - Dec.)	Wolfeboro

### COUNTY SHERIFF

Roy H. Larson, Jr.	Conway
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### CLERK OF SUPERIOR COURT

Samuel C. Farrington	Tamworth
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### JUDGE OF PROBATE

John F. Connolly, Jr.	Conway
-----------------------	--------

### REGISTER OF PROBATE

Gail S. Tinker	Wolfeboro
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### REGISTER OF DEEDS

Lillian O. Brookes	Wolfeboro
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### NURSING HOME ADMINISTRATOR

Gregory F. Froton, Sr.	Rochester
------------------------	-----------

### CHAPLAIN, NURSING HOME

Rev. Leon J. Cone	Wolfeboro
-------------------	-----------

### PHYSICIAN, NURSING HOME

Gerard G. Bozuwa, M.D.	Wakefield
------------------------	-----------

### HUMAN RESOURCES DIRECTOR

Forrest W. Painter	Wolfeboro
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### SUPERINTENDENT, COUNTY JAIL

Dennis A. Robinson	Barnstead
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### COUNTY MAINTENANCE SUPERVISOR FARM MANAGER

Dennis A. Robinson	Barnstead
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**CARROLL COUNTY DELEGATION**  
**NEW HAMPSHIRE HOUSE OF REPRESENTATIVES**  
**1992**

GENE G. CHANDLER, CHAIRMAN DISTRICT NO. 1 Bartlett, Chatham, Hart's Location, Jackson	Bartlett
NANCI A. ALLARD HOWARD C. DICKINSON ARTHUR G. DODGE, JR. DISTRICT NO. 2 Conway, Hale's Location	Conway Center Conway Conway
ROBERT J. DALY, JR. DISTRICT NO. 3 Albany, Eaton, Freedom, Madison	Freedom
ROBERT W. FOSTER, VICE-CHAIRMAN ALLEN R. WIGGIN DISTRICT NO. 4 Moultonboro, Sandwich, Tamworth	Moultonboro Center Harbor
ROBERT R. JEAN HOWARD N. SAUNDERS DISTRICT NO. 5 Effingham, Ossipee, Tuftonboro	South Effingham Melvin Village
MILDRED A. BEACH JOSEPH E. BRADLEY DISTRICT NO. 6 Brookfield, Wolfeboro	Wolfeboro Wolfeboro
GORDON E. WIGGIN, CLERK DISTRICT NO. 7 Wakefield	Sanbornville



CARROLL COUNTY COMMISSIONERS

Marjorie M. Webster   Raymond H. Abbott, Jr.  
Brenda M. Presby



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**COMMISSIONERS REPORT**  
**1992 ANNUAL REPORT**

The Commissioners had a busy and successful year. The Nursing Home continued to have a small waiting list but beds were filled almost all of the year. In November, the food service was contracted to Fitz Vogt, a private company doing food services for other nursing homes. This was done as a cost saving measure. During the year, there were two bomb threats which were handled professionally by our staff with excellent cooperation of law enforcement agencies and the fire department.

At the Jail, the electronic monitoring system continues to be cost effective and accepted by the Court System.

A first contract was negotiated between the Sheriff's Department and the Teamsters Union.

Our farm continued to perform the grounds care of the complex. We also produced the normal amount of hay, cord wood, vegetables and berries for sale.

We renovated new space on the first floor of the Annex building for the offices of the County Attorney. This enabled us to rent the entire second floor of the Annex to the Health & Home Care Services for additional income.

The State Department of Transportation installed at no cost to the County a new water main complete with curb stops at all residences from the Superior Courthouse to the Department of Transportation garage following Old Route 25. The line replaces our old line and will reduce our repair needs.

We ended the year with a surplus of \$600,000, enabling us to add \$200,000 to our Capital Reserve fund for future building needs; and use \$400,000 to reduce the tax rate for 1993.

We continue to thank our Department Heads, employees and the Carroll County Delegation for their support.

Respectfully submitted,

Brenda M. Presby, Chairman  
Carroll County Commissioners

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## **TREASURER'S REPORT**

### **1992 ANNUAL REPORT**

During 1992, there were few changes concerning Carroll County monies. Collateralization was again required for banks holding significant amounts over \$100,000., and deposits were monitored and invested in Carroll County banks to bring in the greatest amount of revenue consistent with safety of the funds.

Thank you, town officials, for your timely payment of town tax remittances. All towns again paid on or before the due date of December 17, with many paying one or two weeks early.

We received nine bids for the purchase of our \$3.7 million Tax Anticipation Notes on January 9, ranging from 3.43% to 4.49%. The low bidder was Fleet Norstar. Borrowing expense totaled \$122,808, which was offset by income of \$84,486 from investment in repurchase agreements at Berlin City Bank, the high bidder. This resulted in a net cost of borrowing of \$38,322 or 1%.

At this time, I would like to express my sincere thanks to my deputies John Bridges and Ann Aiton, Bank Commissioner Roland Roberge, State Treasurer Georgie Thomas, and my Treasurer's Advisory Committee for their advice and support.

Also, I thank the County Delegation, the Commissioners, and the Business Office staff for the courtesies shown me.

Respectfully submitted,

Mary C. Mills,  
Treasurer



CASH ON HAND

January 1, 1992

\$882,755

RECEIPTS

Taxes from Towns	4,191,949	
Registry of Deeds	456,639	
Sheriff's Department	142,295	
Miscellaneous	6,327	
Insurance Refunds	<u>119,928</u>	4,917,138
Nursing Home	3,642,857	
Jail	21,835	
Farm/Maintenance	82,239	
Annex Rents	8,400	
Water Rents	9,000	
Court Rents	<u>51,200</u>	3,815,531
Interest-Tax Anticipation	84,486	
Interest-General Funds	16,786	
Interest-Revenue Sharing	8,222	
Interest-Capital Reserve	11,963	
Interest-Juvenile Placement	<u>1,236</u>	122,693
Welfare/Social Services	23,636	
Revenue Sharing	5,000	
Victim Witness Grant	<u>24,723</u>	<u>53,359</u>
Total		<u>\$9,791,476</u>

DISBURSEMENTS

Commissioners Order Payments	\$7,716,533
Long Term Debt Payments	101,000
Interest Payments	155,568
Regional Appropriations	79,550
Cooperative Extension	139,300
County Convention	8,251
Revenue Sharing	<u>5,000</u>
	\$8,205,202

CASH ON HAND    December 31, 1992

General Fund Account	\$559,463	
Payroll Account	9,888	
Nursing Home Account	4,169	
Tan Funds	515,980	
Petty Cash	1,300	
Capital Reserve Fund	276,185	
Juvenile Placement	38,954	
Revenue Sharing Fund	<u>180,335</u>	<u>\$1,586,274</u>
	Total	<u><u>\$9,791,476</u></u>

CARROLL COUNTY  
Bank Balances of Investments & Accounts  
December 31, 1992

Berlin City Bank	\$624,003
Community Bank	9,888
Farmington National Bank	646,373
First Central Bank	4,169
First NH Bank	78,378
Fleet Bank	81,458
Meredith Village Bank	33,881
North Conway Bank	<u>108,124</u>
	<u><u>\$1,586,274</u></u>



## **REGISTRY OF DEEDS**

### **1992 ANNUAL REPORT**

During 1992, we experienced a noticeable return to traditional real estate conveyancing. Meanwhile, there continued the recording of many specialized documents and foreclosures in addition to the usual mix of deeds, mortgages, attachments, releases, etc., all of which contributed to the fact that our income of \$456,638 greatly exceeded the projected income of \$410,450 for 1992.

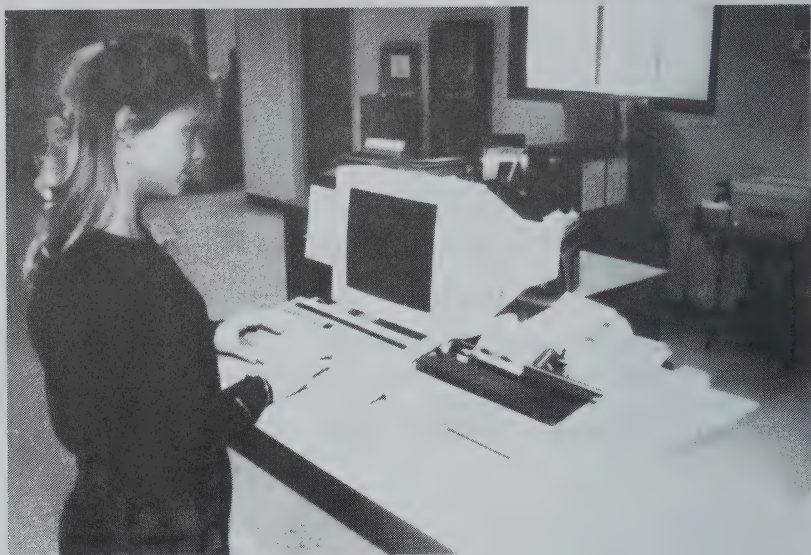
\$378,818 was the result of the "labor intensive" aspect of the Registry work which continued at a relatively high level. In 1992 recording and all related service produced an income of \$315,717; sale of customer copies to researchers earned \$58,447; and the FAX service earned \$4,654. Commission collected on sale of Transfer Tax Stamps was \$72,069 up from \$71,039 in 1991; Bank interest earned was \$5,751, up from \$5,013 in 1991.

In 1992, our Index System as up-graded so that it provides further efficiency of service and programs for expanding inter-office reports. As this report is being written, a new computer terminal and printer is being installed to issue State of New Hampshire Transfer Tax Stamps. This system will also produce daily and monthly control reports as well as an analysis of documents recorded.

The County Commissioners join me in expressing our appreciation to Paul and Celia Lang for providing the Registry of Deeds with the painting of Poland Brook Marsh, (done by Paul Gray in April 1956) as a tribute to both Lee T. Gray and Paul Gray. Lee was the Register of Deeds from 1949 until his death in 1962. His son, Paul, served as his deputy from 1956 until 1962, and then as the Register of Deeds until 1966. It is a most thoughtful and generous recognition of their service to the County.

I wish to express my sincere appreciation for their splendid support, to my deputies, office staff and the County Business Office, as well as the courtesy shown me by the County Commissioners and members of the Delegation .

Lillian O. Brookes  
Register of Deeds



Carroll County Registry of Deeds  
Donna Brookes  
Issuing Real Estate Transfer Tax with new terminal and printer.



Carroll County Registry of Deeds  
Tracy Ames  
Document security scanning on Imaging System

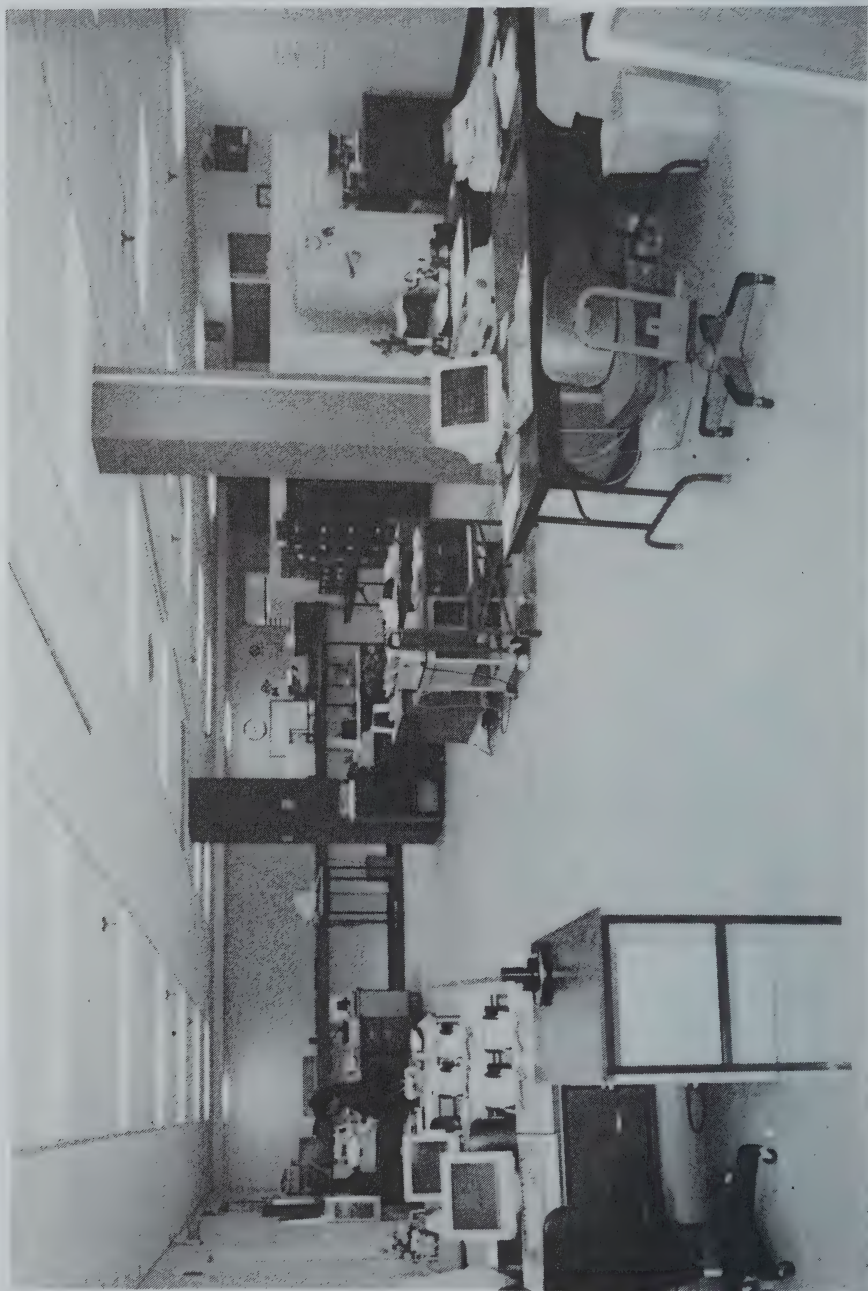


Carroll County Registry of Deeds  
Arleen Nault  
Checking request for Customer Copies Service



Carroll County Registry of Deeds  
Patricia Brown at index terminal "Endign Day Procedure"  
Sheelah Johnson at Index Printer "Daybook Printout"





Carroll County Registry of Deeds

## CARROLL COUNTY SHERIFF'S DEPARTMENT

### 1992 ANNUAL REPORT

As required by statute, I hereby report my activity and the activity of the Carroll County Sheriff's Department, for the year 1992.

Due to the economic situation in 1992, there was a decrease in the work level in the Civil Division. This has resulted in my Department receiving less revenue, than was expected, to be credited to the County against my budget.

The Sheriff's Department, again, received funds from the Federal Government, which allowed us to continue our law enforcement patrol within certain areas of the National Forest system, within Carroll County. This Patrol was done by assigning a full time Deputy and a Special Deputy to cover the two patrol shifts. A copy of the activity for the years patrol of the Kancamaugus Highway is attached.

The Child Youth Services Unit, again, has had a very active year, as shown in the attached Youth Services Unit Report. Members of this Unit have also spent many hours in the County Elementary Schools, where they have presented our Child Safety and "DARE" programs.

The Dispatch Center continues to try and upgrade and provide the same courteous and professional service to you, the public, that they have in the past. The Department logged over 474,381 radio and phone messages in 1992. There were 168,334 requests that were made through the New Hampshire State Police On-line Telecommunications System, SPOTS Terminal in the Dispatch Center, for this Department and other Departments, within the County.

This Department wants to say thank you to the Mutual Aid Fire Department's for their help and monetary support they provide in helping to keep our Central Dispatch Center equipment updated and replaced as the need arises.

Training was again on the agenda. All full time Deputies and all Special Deputies received their mandatory training in 1992, along with all of the Dispatchers. The following are some of the training courses attended:

"K-9 Handler and Dog Certification Course"

"Civil Process Seminar"

"Child Abuse Prevention Forum"

"Search Warrant, Affidavit and Application"

"Domestic Violence Laws"

"Police Liability"

"Landlord Tenant Actions"

"Restraining Orders and Child Custody Actions"

"UCR Seminar"

"SPOTS Terminal Operators Training and Recertification"

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“Dispatch Seminar”  
“DARE Refresher Training School”  
“Firearms Instructor Recertification Course”  
“Administrative License Suspension in DWI Arrests”  
“Identi-kit System”  
“FBI/NA New England Training Conference”  
“New Criminal Laws”  
“New NIBRS Arrest/Incident Report Forms”

All of the members of the Carroll County Sheriff’s Department, along with some of the local Departments, received their firearms training from our qualified instructor, at our firearms training range.

There were 2,457 Writs served and 90 Executions acted upon, as of December 31, 1992. This resulted in a revenue of \$68,000, being turned over to the County. There is \$1,864.49 on hand and \$1,401.30 owed by Attorney’s at this time.

As 1992 comes to a close, I would like to thank the County Commissioners, the County Delegation, members of my Department and all law enforcement agencies, along with you, the general public, who have helped and aided me and the Sheriff’s Department throughout the year. Your support and vote of confidence is greatly appreciated.

Respectfully submitted,

Roy H. Larson, Jr.,  
Sheriff



---

January 2, 1993

Sheriff Roy H. Larson, Jr.  
Carroll County Sheriff's Department

Deputy Karen A. Jones  
Communications Supervisor  
Carroll County Sheriff's Department

Dear Sheriff Larson,

This past year has been another busy one for the Communications Center. It has been a year of some changes with the biggest change being in the schedule that is now being run. The Dispatchers have now gone to a 4 day work week and are very pleased with the schedule and the fact that it allows them to have partial double coverage on the busy ends of their shifts. We have seen the start of a new Alarm Policy that has been successfully tried with the Bartlett Police Department. The system allows for more privacy of information for the property owners and is carried out by the use of a coding system. The new year will see this service offered to the other local Police Departments, that may want to participate.

The Communications Center is looking forward, with great anticipation, to the new year and the installation of a computer system in the Center. The Dispatchers are excited about the fact that they will have easier access to information and they will also have the use of a new CFS System, that the State has agreed to install in the Communications Center's system. They are also looking forward to the use of the new FAX machine, making their job of confirming and passing along information on Capias' much easier.

The new year will also show us installing the new console and matching the old one to it. The fact of having two identical consoles, will make training and usage of the radio equipment much easier for all Dispatchers.

Training wise, this year saw all Dispatchers attending and passing the Recertification Course given by the State Police, on the SPOTS Terminal. I was also able to attend a Liability Class, which has lead to a Communications Policy Manual being written. This will be put into effect later in the year, after it is completed, edited and copied.

Over all it was a very good year for the Communications Center, with many new improvements and many more planned for the new year.

I have enclosed all vital statistics for the Communications Center.

Respectfully yours,

Deputy Karen A. Jones,  
Communications Supervisor

## Carroll County Communications Center Statistics 1992

In-coming Phone Calls	52,059
2284	31,555
2261	7,138
8960	12,119
7585	1,257
Out-going Phone Calls	9,644
2284	6,523
Watts	3,121
Radio Transmissions	128,936
County	103,202
Fire	25,734
Console Transmissions	283,742
Lords	5,013
Night Shift	56,111
Day Shift	102,895
Evening Shift	119,723
Mount Washington Valley Mutual Aid	
Fire Tones	131
Rescue Tones	169
Ossipee Valley Mutual Aid	
Fire Tones	806
Rescue Tones	804
NH SPOTS Terminal Transactions In-coming and Out-going Requests	168,334

January 1, 1993

Sheriff Roy H. Larson, Jr.  
Carroll County Sheriff's Department  
Ossipee, NH 03864

RE: 1992 Annual Report of Request for Services, Criminal Activities, & Forestry Patrol

Dear Sheriff Larson:

During the past year there was a significant increase of various orders of arrest processed through the Carroll County Sheriff's Department. We received 1,118 additional warrants during 1992, and effected a total of 594 arrests. (An itemized break down of these arrests is listed below). Of these, 15 were returned due to errors on their face, 144 vacated by the issuing authority, 2 have the defendants being held in custody awaiting extradition, 169 closed without having to effect the arrest and we presently maintain an active warrant list of 564 warrants.

In the forum of Bad Check investigations, during 1992 a total of 262 bad checks were submitted to the Carroll County Sheriff's Department for investigation. Of that number I am pleased to report that 235 cases have been brought to a close with the amount of \$22,166.12 being returned to the victims by way of restitution and fees.

The following is a breakdown of the Calls for Service activity covered by the Carroll County Sheriff's Department for the year 1992:

Alarm	39	(Open Container)	4
Arrest (Summons)	2	(Operating without License)	6
(Bench)	29	(Possession of a Controlled Drug)	15
(Capias)	46	(Prohibition)	1
(Civil)	214	(Protective Custody)	33
(Criminal Mischief)	17	(Reckless Operation)	3
(Disobey an Officer)	3	(Simple Assault)	1
(Disorderly Conduct)	5	(Theft)	3
(Domestic)	1	(Transportation of a Controlled	
(Driving to Endanger)	3	Drug)	2
(Driving While Intoxicated)	17	(Wanted Person)	6
(Fugitive from Justice)	1	(Warrant)	40
(Furnishing Alcohol to Minor)	1	Arson	1
(Habitual Offender)	1	Assault	1
(Illegal Possession of Alcohol)	128	Assist Another Department	319
(Manufacturing a Controlled Drug)	3	Attempt to Locate	3
(Operating after		Bad Checks	262
Suspension/Revocation)	13	Bomb Scare/Threat	3
(Obstructing Governmental		Burglary	8
Administration)	2	Car Break	2



Civil Complaint	10	Possessed Property	12
Contributing to the Delinquency of a Minor	1	Public Drinking	1
Criminal Mischief	17	Recovered Property	6
Criminal Threatening	6	Recovered Stolen Property	3
Criminal Trespass	3	Recovered Stolen Vehicle	2
Disturbance	8	Request for K9 Services	19
Dog Complaint	1	Resisting Arrest	2
Domestic Disturbance	7	Safe Keeping of Weapons	1
Domestic Violence Petition (Served)	17	Search Warrant	2
Escort	6	Shots Fired	2
Eviction	1	Simple Assault	3
Forgery	1	Suspicious Activity Investigated	13
Found Property	2	Theft Report	31
Harassing Phone Calls	3	Transport	394
Incident	1	Transport ( <i>Involuntary</i>	
Indecent Exposure	3	<i>Emergency Commitment</i> )	22
Juvenile	40	Trash Complaint	1
Larceny	3	Unauthorized Use of Rental	
Lost/Mislaid Property	1	Property	24
Loud Party	1	Untimely Death	2
Missing Person	4	Unwanted Person	5
Motor Vehicle Accidents	69	Vandalism	10
Motor Vehicle Complaints	9	Welfare Check	1
Motorist Assist	25		
Noise Complaint	1		
Open Door	1		

*Sub Total: 2,019 Calls for Service*

## Forestry Patrol Activity

Arrest (Drugs)*	8	Motor Vehicle Check-Ups	127
(Illegal Possession of Alcohol)*	98	Motor Vehicle Summons	
Assist to Forest Service	88	Issued	117
Assist to Public	61	Motor Vehicle Towed	8
Campsite Checks	331	Motor Vehicle Vandalism*	6
Campsite Evictions	80	Motor Vehicle Warnings Issued	303
Campsite Problems	15	Parking Tickets Issued	81
Liquor Law Violations*	121	Theft from Campsites	2
Motor Vehicle Accidents Investigated*	9	Theft from Vehicles	10
Motor Vehicle Arrests*	7		

*\*Included in the Department total.*

TOTAL ACTIVITY FOR 1992:	2,019 Calls for Service Reportable
	1,321 Non-Reportable
	3,340 Total Activity for 1992

Respectfully submitted,

Scott A. Carr  
Administrative Sergeant

Steve Richardson  
Detective Corporal

January 1, 1993

Sheriff Roy Larson, Jr.  
P.O. Box 190  
Ossipee, New Hampshire 03864

ANNUAL REPORT/JUVENILE DIVISION

Dear Sheriff Larson,

Another year has come to an end, and once again it has been a busy one. Please find enclosed the annual report from the Carroll County Juvenile Division.

The summer months were a busy time for deputies involved with Illegal Possession of Alcohol. There were 128 subjects arrested for this offense (under the age of 21). 34% of these arrests were juveniles (under the age of 18 years of age). Unfortunately, Carroll County has endured the tragic loss of dear ones, due to the alcohol consumption of teenagers.

There were 45 reported child abuse cases handled through the juvenile division. Of these 45 cases, three were physical assault cases, 42 were sexual assault cases and 24 of these cases were assists to other departments with interviews and investigations.

Twenty-five percent (25%) over and above the number of cases handled by this agency were diverted to other agencies because of heavy case load and the decline in manpower.

There were 19 Grand Jury Indictments this year, due to child abuse investigations. some of these cases have successfully completed the judicial process, while the remaining cases are still under investigation.

The County of Carroll has undergone many changes this year. Carolann Puopolo, Victim Witness Advocate is leaving the County Attorney's Office. I will dearly miss Carolann as a friend, but most importantly all victims in Carroll County will miss her support in making the court process a little less frightening for them. I certainly wish her the best of luck in the future.

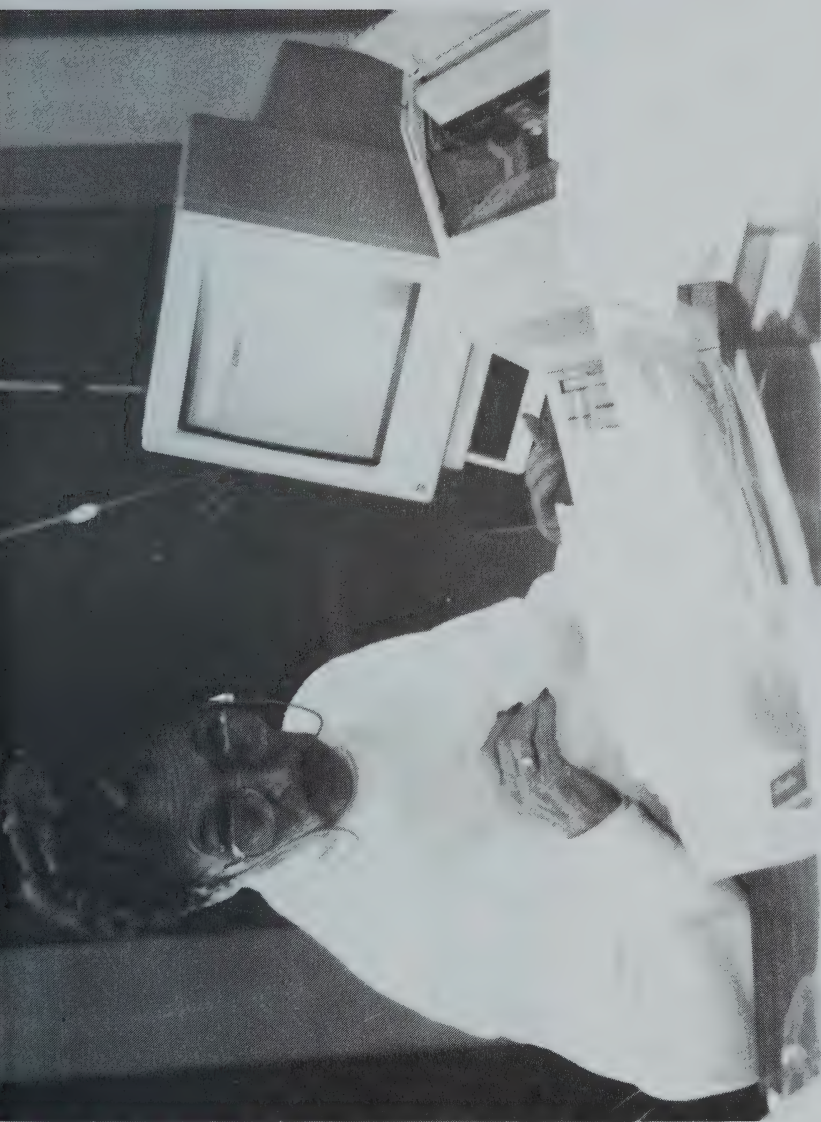
I would like to take this opportunity to thank the citizens of Carroll County for their support to the "Deputy's" of Carroll County. Without this support our duties as professionals would be impossible to accomplish.

	Juvenile Transports .....	5
	Illegal Possessions (Alcohol) .....	27
	Physical Assault .....	3
	Simple Assault (Delinquent) .....	2
	Total .....	87
Sexual Assault .....	18	
Assist other Dept. (With SA cases ie; Interviews).....	24	
Juvenile Problems .....	8	

Respectfully,

Dep. Jan Huddleston  
Juvenile Division  
Carroll County Sheriff's Department





Carroll County Sheriff's Department  
Ruth Mason



Lieutenant Dennis Robinson, Superintendent of the Carroll County Jail and House of Correction, displays a daily printout received from electronic monitoring services detailing the whereabouts of "off premises" prisoners.

## **CARROLL COUNTY JAIL AND HOUSE OF CORRECTION**

### **1992 ANNUAL REPORT**

To The Carroll County Commissioners:

The following is my report of the Carroll County Jail and House of Correction for the year 1992.

There were 719 subjects, with 28 being held over from 1991, giving us a total of 747. There was a total of 47 females, of which 13 were committed.

A total of 12,728 days were served, and the total number of meals served to the inmates were 33,395.

Our electronic monitoring program is going very well and it is proving to save the taxpayers some money, by keeping the prisoner working in the community and therefore keeping his or her family off of welfare.

We now have a Chaplain to call our own. His name is John Bubar and he has over 20 years of service as chaplain, in the State of Connecticut Department of Corrections.

I would like to thank the staff at the Jail and House of Corrections, and the maintenance personnel for their loyal and dedicated service throughout 1992.

I also thank the County Commissioners, Nursing Home staff, the County Business Office, County Attorney and staff, the Sheriff, State and Local Authorities for their assistance and cooperation.

Respectfully submitted,

Dennis Robinson,  
Superintendent



A.	Total Number of Inmates Booked in 1991 and held over into 1992.			
1.	Held Adult Males	11	Days served in 1992	645
2.	Committed Adult Males	17	Days served in 1992	1,585
3.	Held Adult Females	0	Days served in 1992	0
4.	Committed Adult Females	0	Days served in 1992	0
	TOTAL HANDLED	28	TOTAL DAYS SERVED	2,230
B.	Total Number of Males Booked in 1992.			
1.	Total Adult Males Held	475	Days served in 1992	3,566
2.	Total Juvenile Males Held	9	Days served in 1992	10
3.	Total Adult Males Comm.	172	Days served in 1992	6,459
4.	Total Juvenile Males Comm.	1	Days served in 1992	15
	TOTAL HANDLED	657	TOTAL DAYS SERVED	10,050
C.	Total Number of Females Booked in 1992.			
1.	Total Adult Females Held	47	Days served in 1992	81
2.	Total Juvenile Females Held	2	Days served in 1992	3
3.	Total Adult Females Comm.	13	Days served in 1992	364
4.	Total Juvenile Females Comm.	0	Days served in 1992	0
	TOTAL HANDLED	62	TOTAL DAYS SERVED	448
D.	Total 1992 Male and Female Bookings.			
1.	Total 1992 Bookings	719	Total Days Served	10,498
E.	Total of 1992 Male and Female Bookings, plus carry overs from 1991.			
1.	Total of Inmates Handled in 1992	747		
2.	Total of all Time Served in 1992	12,728		
3.	Total Meals Served Inmates in 1992	33,395		
F.	Breakdown of Inmate Age Groups:			
1.	10-18 Years Old	43		
2.	19-25 Years Old	211		
3.	26-35 Years Old	272		
4.	36-45 Years Old	139		
5.	46-55 Years Old	39		
6.	56-65 Years Old	12		
7.	66-75 Years Old	2		
8.	Over 75 Years Old	1		
	TOTAL OF ABOVE	719		

3.	The following is a list of alleged crimes committed by inmates that were confined in the Carroll County Jail and House of Correction in 1992.	
1.	DWI .....	66
2.	Driving (operating) after suspension .....	48
3.	Transportation of Alcohol .....	3
4.	DWI - OHRV .....	1
5.	Simple Assault .....	67
6.	Bench Warrant .....	33
7.	Arrest Warrant .....	9
8.	Possession of Narcotic Drug .....	8
9.	Criminal Trespass .....	21
10.	Possession of Narcotic Drug with intent to distribute .....	1
11.	Contempt of Court Order .....	5
12.	Obstruction with Government .....	2
13.	Illegal (minors) in possession of alcohol .....	36
14.	Possession of Controlled Drug/Drugs .....	19
15.	Transportation of Controlled Drug .....	5
16.	Protective Custody .....	206
17.	Violation of Bail Conditions .....	2
18.	Robbery .....	1
19.	Driving after being certified Habitual Offender .....	17
20.	DWI 2nd .....	71
21.	DWI Subsequent .....	20
22.	Possession of Controlled Substance .....	4
23.	Open Container .....	20
24.	Operating a Vehicle with open container .....	1
25.	Escape .....	5
26.	Resisting Arrest .....	26
27.	Criminal Threatening .....	18
28.	Bad Checks .....	6
29.	Assault .....	5
30.	Receiving Stolen Property (Class A) Felony .....	1
31.	Theft by Unauthorized taking .....	9
32.	Criminal Mischief .....	16
33.	Prohibited Sales .....	1
34.	Capias .....	29
35.	Fugitive from Justice .....	8
36.	DWI Aggravated .....	8
37.	Civil Warrant .....	2
38.	Default on Payment of Fines .....	5
39.	Hold for Court Appearance .....	1
40.	Disorderly Conduct .....	13
41.	Conduct after Accident .....	5
42.	72 Hour Probation/Parole Hold .....	16
43.	Criminal Liability .....	3
44.	Criminal Liability for Conduct of another .....	1

45.	Being an Accomplice to Theft .....	2
46.	Driving (operating) without a License .....	8
47.	Violation of Probation .....	8
48.	Manufacturing a Controlled Drug .....	3
49.	Escape from Official Custody .....	1
50.	Boating while Intoxicated .....	1
51.	Negligent Operation of a Boat .....	1
52.	Refusal Implied Consent .....	1
53.	Violation of Court Order .....	8
54.	False Statement to Law Enforcement Officer .....	7
55.	Willful Concealment .....	1
56.	Receiving Stolen Property .....	14
57.	Hold for Bail of Sentencing .....	4
58.	Disobeying a Police Officer .....	21
59.	Sale of Controlled Drug .....	1
60.	Imposition of Deferred Sentence .....	1
61.	Theft .....	6
62.	Felon in Possession Firearm (10 counts) .....	1
63.	Burglary .....	9
64.	Armed Career Criminal .....	1
65.	Violation of Domestic Order .....	3
66.	Criminal Liability to Theft .....	1
67.	Conspiracy to Theft .....	1
68.	Driving (operating) after Revocation .....	5
69.	Operating an Unregistered Vehicle .....	2
70.	Military Deserter .....	1
71.	Motion to Bring Forward Sentence .....	1
72.	Being a Felon in Possession .....	3
73.	Passing False Prescriptions (2 counts) .....	1
74.	Theft of Services .....	3
75.	Shoplifting .....	1
76.	Endangering the Welfare of a Child .....	1
77.	Possession of Marijuana .....	1
78.	Contributing to Minors .....	2
79.	Reckless Conduct .....	5
80.	Theft by Deception .....	1
81.	Fishing without License .....	1
82.	Unlawful Discharge of a Firearm .....	1
83.	Domestic Violence .....	2
84.	Bail Jumping .....	11
85.	Attempted Murder .....	1
86.	1st Degree Assault .....	2
87.	AWOL .....	1
88.	Reckless Operation .....	5
89.	Fraudulent use of Credit Card (Class B) Felony .....	1
90.	2nd Degree Assault .....	6
91.	Operating without Motorcycle License .....	1

92.	Indecent Exposure .....	2
93.	Governor's Warrant .....	1
94.	Operating After Suspension Habitual Offender .....	1
95.	Urinating in Public .....	1
96.	Speeding .....	2
97.	Possession Paraphernalia .....	1
98.	Possession Weapon .....	1
99.	Attempted 2nd Degree Assault .....	1
00.	Accomplice to Burglary (Class B) Felony .....	1
01.	Possession of Controlled Drug with Intent to Sell (F) .....	1
02.	Harassment .....	7
03.	Possession of Burglar Tools .....	1
04.	Juvenile Petition Order .....	1
05.	Hold for Somersworth District Court.....	1
06.	Non-payment of Fine .....	6
07.	2nd Degree Murder .....	2
08.	Failure to Stop .....	1
09.	Possession of a Stolen Car .....	1
10.	Forgery .....	2
11.	Failure to Answer Summons .....	1
12.	Prohibitions .....	1
13.	1st Degree Murder.....	1
14.	Felonious Sexual Assault .....	1
16.	Bail Revoked .....	1
17.	Conspiracy to Commit Receiving Stolen Property .....	1
18.	Aggravated Felonious Sexual Assault .....	1
19.	Attempted Aggravated Felonious Sexual Assault.....	1
20.	Hold for Transport to NH State Prison .....	1
	Total: .....	1,050



Carroll County Jail and House of Correction





Carroll County Administration Building



Corner of Route 171 and County Road  
Lilac bushes donated by  
William H. Nehring, Chairman, Lilac Commission

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**COUNTY ATTORNEY**  
**1992 ANNUAL REPORT**

1992 was a year of transition for the Office of the Carroll County Attorney. William D. Paine, II, who had served as County Attorney for the previous ten years, resigned to accept an appointment to Judgeship of Conway District Court. He was succeeded, as County Attorney, by Warren R. Lindsey who was Commissioned to Perform the Duties of the Carroll County Attorney from April 17, 1992 through the end of 1992.

The volume of cases which were referred to the office were level. The cases disposed were down by five cases in 1992. However, in view of the fact that the office operated with only one Attorney during two-thirds (2/3) of the year, this was not a significant reduction.

Both Warren Lindsey and Bill Paine wish to extend their warmest thanks to all who assisted the Office of the County Attorney during the year. They also wish to extend their sincere appreciation and thanks to all the law enforcement and correctional personnel whose support, advice and hard work was appreciated throughout the year.

Respectfully submitted,

Maurice D. Geiger,  
County Attorney



Mountain View Nursing Home





## MOUNTAIN VIEW NURSING HOME

### 1992 ANNUAL REPORT

The nursing home mission to care for its 103 residents was successfully carried out by the 116 employees during 1992.

The beds were full most of the time as the occupancy rate was at 99.3%. There is a waiting list of prospective residents.

From a financial standpoint, the home's \$3,586,627 budget ended with a small surplus of \$22,000. In addition, the annual Medicaid and State Licensure survey results were very good, as, there were only a few minor deficiencies.

The dietary department served 173,628 meals to residents, staff, the Jail, the House of Corrections, and guests.

On November 9th, Fitz-Vogt, a food management company, signed an agreement with the County to manage the dietary department. Ken Byers, their resident manager, manages the department on a daily basis. A special conveyor table distribution system was installed in the department to expedite the residents' meals.

The nursing department experienced changes in two key positions. Karen Swinton resigned as Director of Nursing and she was replaced by Kathy Rouse, RN. The inservice director position was filled by Cathy Leeming, RN.

To bolster the registered nurse positions, the "Baylor Plan" scheduling system was introduced to provide better weekend coverage and more balanced RN and LPN weekday coverage.

In compliance with the latest federal and state regulations, the Social Service department strengthened the admission process to ensure all residents or their guardians declared their intentions about treatment and death/dying issues under the "Advanced Directive Statements". The Residents "Bill of Rights" was also revised and updated.

A one year union contract with AFSCME was signed on March 31, 1992.

As we close out 1992, we wish to thank all our supporters, the volunteers who come weekly to help us, the staff, our benefactors, families, tax payers and all the county officials who provide us with the equipment and funds to continue with "our mission" of caring for these elderly citizens of Carroll County.

Sincerely,

Gregory F. Froton,  
Administrator





**Ernestine D. Steeves**



**Pamela J. Gray-Crouse**

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## EMPLOYEE OF THE MONTH

**DENISE J. MISIASZEK**, for the months of January and February. Denise, a CNA on the Thayer Wing enjoys working with the Alzheimer residents and many other residents of the home. (Picture not shown).

**ERNESTINE D. STEEVES**, for March and April. Ernie, a housekeeping aide for seven years on our Alzheimer Unit enjoys working with her fellow employees and she derives a great deal of satisfaction from helping the residents on the Unit.

**PAMELA J. GRAY-CROUSE**, for May and June. Pam, an RN, is our 2nd shift Nurse Supervisor and has been employed with us for nine years. She enjoys the interacting with residents and staff.



**Ethel V. Varney**



**Janet D. Welch**

**Paula J. Buckley**



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## EMPLOYEE OF THE MONTH

**ETHEL V. VARNEY**, for the months of July and August. Ethel has been employed for over 10 years with us and particularly enjoys "mingling" with the residents and tries to make their days more cheerful.

**JANET D. WELCH**, for September and October. Janet, a CNA on the 3rd shift, derives a sense of satisfaction when she can help the residents and bring pleasure to their lives.

**PAULA J. BUCKLEY**, for November and December. Paula has worked in the Business Office as Accounting and System Support Clerk for the past four years. She is responsible for all patient personal funds and their accounts. She enjoys the hustle and bustle of the Business Office commotion.





At a luncheon Mountain View Nursing Home volunteers were honored. Greg Froton, Nursing Home Administrator, gave a special rose bush to Beryl Kramer, who has set a record as the home's longest serving volunteer. Also honored were Nellie Goodwin, Betty Cellarius, Grant Kramer and Lora Lester.

## **CARROLL COUNTY HUMAN RESOURCES**

### **1992 ANNUAL REPORT**

To the Carroll County Commissioners,

The responsibilities of the Human Resources Department remained the same - that of monitoring and accounting for the funds expended for the local unit share of the cost of Old Age Assistance, Aid to the Permanently and Totally Disabled, Intermediate Nursing Care, and Board and Care of Children, and for the local responsibilities in regards to the administering of the programs covered under Board and Care of Children (Abused and Neglected, CHINS, and Delinquent children).

With the exception of Intermediate Nursing Care, the expenditures were consistent with the appropriated amounts. In 1991, sharp increases in the Intermediate Nursing Care costs necessitated a supplemental budget. The 1992 appropriation allowed for little more than the expense realized in 1991, however, an unexpected leveling of the case load and a decrease in the average monthly cost resulted in an over-appropriation of \$300,000.

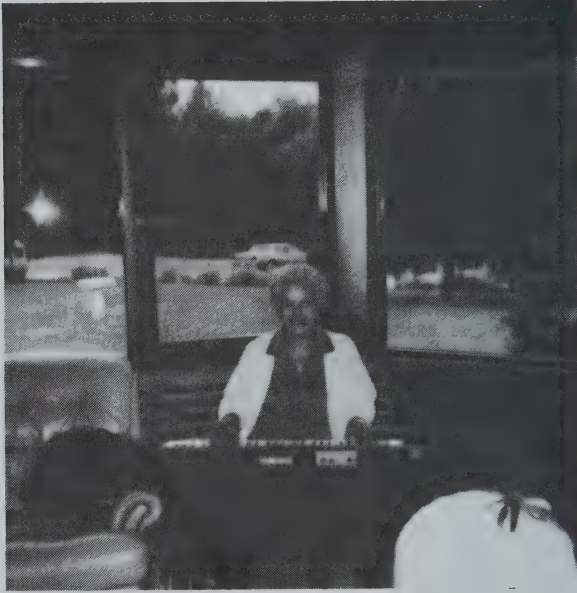
In addition to monitoring and accounting for funds, the department administered the grant program to provide incentive funds for Juvenile Prevention Programs. Consistent with the rules of the Division for Children and Youth Services, grant applications are received by the County and a panel of seven members review the proposals and make funding recommendations to the Commissioners. In January of this year awards were made for the state's 1991/92 fiscal year. A total of \$36,419 was available. Awards were granted to the Ossipee Children's Fund (Preview Fair/Campership Program), Appalachian Mountain Teen Project, Inc., North Country Education (Family Resource Center), Carroll County Big Brothers/Big Sisters, Wolfeboro Area Children's Center (Early Support for Children & Families), Children Unlimited (Parent Aide), and the Bearcamp Valley School (Family Service Worker). The awards exceeded the funds available by \$8,581. This was covered using excess funds from prior years.

A total of \$42,465 was available for the 1992/93 state fiscal year and grant applications were processed and awards made in October. Awards were granted to the Appalachian Mountain Teen Project, Inc., Carroll County Big Brothers/Big Sisters, Children Unlimited, Inc. (Parent Education Course), Families Matter, and the Wolfeboro Area Children's Center (Early Support for Children & Families). A total of \$36,000 was granted. The remainder of the funds will be addressed in 1993.

The panel members for both review cycles were M. Jayne Jarvis, Frances Strayer, and Forrest Painter as representatives for the three County Commissioners. Elizabeth Bernat, Eileen Mullen and Kathy Regan as representatives for the three positions assigned to the Division of Children and Youth. The seventh member, Jan Huddleston, from the Carroll County Sheriff's Department, was elected at large by the other six panel members.

Respectfully submitted,

Forrest W. Painter,  
Director of Human Resources



Entertainer Helen Dicey from Tamworth



Resident "Tink" Roberts and volunteer Nancy West filling the bird feeder.



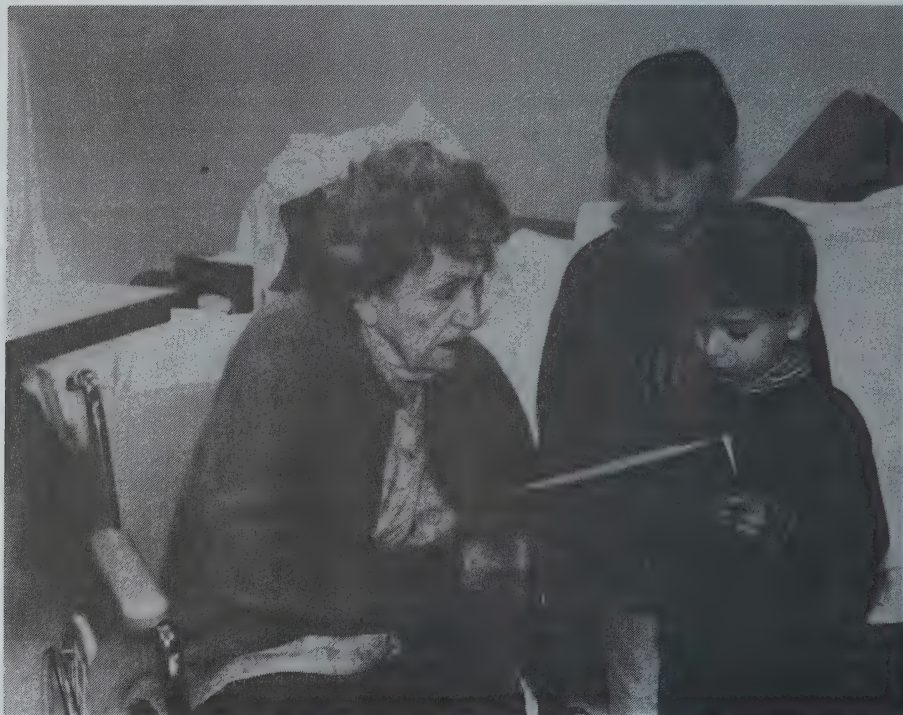


Resident Sadie Abbott enjoying the fish tank.



Our male residents enjoying coffee and story time.





Wesley Worthington and Nicolas Gauvreau, ask Mountain View Nursing resident Helen Hoile about Christmas when she was a child. The Tuftonboro Central School students visit the nursing home monthly to talk, read and sing with the residents.



Our residents enjoying a visit with "man's best friend."



Extension Service Forester Peter Pohl speaks about the need for county funding at a meeting of the County Delegation. Listening are State Representatives Robert Foster, Jeb Bradley, Nanci Allard, Allen Wiggin, and Robert Daly.

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## UNH COOPERATIVE EXTENSION

### 1992 ANNUAL REPORT

UNH Cooperative Extension is a partnership between the University of New Hampshire and federal, state and county governments.

As the outreach arm of the University of New Hampshire, Cooperative Extension provides practical education which helps people of all ages throughout New Hampshire in two major program areas including Natural Resources and Family, Community and Youth.

Cooperative Extension is at work teaching Carroll County residents about critical issues of today, and encouraging them to improve the quality of life around them.

The Extension program is guided and supported by a 13 member elected County Council. In 1992 the County Council received \$139,300 from the county to operate the Extension office. During 1992, we received a total of 5,256 phone calls, supplied 10,433 bulletins on a host of subjects, mailed 11,148 newsletters, provided 294 press releases, handed out 180 water bottles and had 705 visitors to our office. The following are some highlights of the four Extension Educators' activities:

Peter Pohl, Forestry, made a total of 145 woodland exams involving 5,358 acres. He assisted 96 new landowners and 246 repeat contacts. Approximately 4,700 acres of forest land owned by 23 landowners was referred to licensed foresters.

A five week forestry course attended by 25 landowners was presented during the spring. Six environmental workshops attended by 310 students were presented.

Peter also supervises the federal cost share landowner assistance programs and serves as office manager.

Ann Hamilton, Family Development, reached over 1,500 people with programs and fact sheets on food safety, nutrition, human development, and personal financial management. Highlights include:

Six hundred eighty six families received the parenting newsletters Cradle Crier, ToddlerTales, and/or Preschooler.

The Taking Charge of Your Finances series was presented to 45 adults. Highlights from the follow-up evaluation show that 87% are paying bill/credit charges on time, 53% decreased their debt load by an average of 21%, and 86% had increased the amount of money being saved.

One hundred sixty four people received information on reducing fat and cholesterol in their diet.



Dotty Burrows, 4-H and Youth Development, works with young people between the ages of 5 and 18 to empower them to become active, productive members of their communities. During 1992, 278 Carroll County youth were formally enrolled in 4-H Club programs. They learned subject matter in project groups which helped them increase their skills and knowledge base in their project areas. A total of 359 4-H volunteers assisted the youngsters to strengthen skills in the areas of decision making, problem solving, self esteem building, relationship building, group process, learning to learn and communications. Through the efforts of the 4-H members and volunteers, a total of over \$2,000 was earned in premiums at Fryeburg and Sandwich Fairs in the exhibit halls alone.

Two thousand eight hundred eighteen youth were involved in School Enrichment activities, such as IFYE (International 4-H Youth Exchange) speaker programs, K.O.B (Kids on the Block - a handicap awareness puppet program), Embryology and Stream Study.

Seven hundred seventh graders took part in a Conservation Field Day, co-organized and co-sponsored by UNH Cooperative Extension and the Carroll County Conservation District.

Twenty teens from the Region 9 Vocational Center increased their knowledge of land stewardship and safe farming and forest industry practices. This was illustrated through the design and construction of an 8' x 12' diorama depicting land stewardship in New Hampshire. This was on display at the Farm and Forest Expo in Manchester last February and at Sandwich Fair where it received the Commissioner of Agriculture Award.

David Sorensen, Agriculture, provided assistance to individuals from seeding hayfields to reducing pesticide use in orchards, and provided basic gardening information to home owners. He helped seven towns in the collection of household hazardous waste and one town with a 3.5 mile trail system for recreation. Several individuals were assisted to start up agribusinesses, such as a 13 year old 4-H'er in Freedom with an FHA loan and .25 acre of raspberries. A family was assisted in a 50 acre blueberry operation which gave summer employment to 45 city youth. Over 327 people visited the Agriculture office and over 1021 phone calls were responded to in 1992.

Respectfully submitted,

Peter W. Pohl,  
Extension Educator



The 1991-1992 Carroll County Legislative Delegation: Robert Jean, Effingham; Gordon Wiggin, Wakefield; Nanci Allard, Conway; Allen Wiggin, Center Harbor; Chairman Gene Chandler, Bartlett; Robert Daly, Freedom; Jeb Bradley, Wolfeboro; Mildred Beach, Wolfeboro; Robert Foster, Moultonboro; and Howard Saunders, Tuftonboro. Not present were Howard Dickinson and Arthur "Gibb" of Conway.

## SUMMARY

### CARROLL COUNTY DELEGATION MEETINGS

December 9, 1991	Public Hearing
January 20, 1992	County Budget
January 27, 1992	County Budget
February 3, 1992	County Budget
February 10, 1992	County Budget
March 2, 1992	County Budget
March 16, 1992	County Budget
April 27, 1992	1st Quarter Operating Statement
May 18, 1992	Elected Officials Salaries
July 27, 1992	2nd Quarter Operating Statement
October 19, 1992	3rd Quarter Operating Statement
December 7, 1992	Public Hearing
December 9, 1992	Public Hearing

Complete sets of Minutes of all of the above meetings are available at the Carroll County Business Office, Route 171, Ossipee, NH.



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## DECEMBER 9, 1991

On Monday, December 9, 1991, members of the Carroll County Delegation met as the Executive Committee at the Mountain View Nursing Home, Ossipee, NH, with the following present: Representatives R. Foster, G. Wiggin, M. Beach, J. Bradley, R. Daly, Jr., A. Dodge, Jr., R. Jean, and H. Saunders; and Commissioners B. Presby, M. Webster, and R. Abbott, Jr.

The purpose of this meeting was to hold a Public Hearing on the Commissioners' Proposed Budget for 1992. Commissioner Presby explained the proposed budget and answered all questions, regarding Revenues, Expenses and Regional Appropriations.

Following the Public Hearing, Representative G. Wiggin made a motion to go into Convention. The motion passed unanimously.

Representative G. Wiggin made a motion to accept the Minutes of October 21, 1991 and November 25, 1991, as written. The motion passed unanimously.

A motion was made to approve the order of the Commissioners to authorize the County Treasurer to borrow a sum not to exceed \$3,900,000 in anticipation of tax receipts for the calendar year 1992, and authorize the County Treasurer to issue and sell tax anticipation notes of the County in the aggregate principal amount of not to exceed \$3,900,000; which notes shall bear such rates or rates of interest as shall be determined by the County Treasurer. The motion passed unanimously. A motion was made to adjourn. The motion passed unanimously.

## JANUARY 20, 1992

On Monday, January 20, 1992, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Daly, Jr., H. Dickinson, A. Dodge, Jr., R. Jean, H. Saunders, and Commissioners B. Presby, M. Webster, R. Abbott, Jr., and Treasurer M. Mills.

The purpose of this meeting was to begin work on the 1992 County Budget.

Representative R. Foster made a motion to correct the Minutes of November 25, 1991. The motion passed unanimously.

Representative R. Foster made a motion to approve the Minutes of December 9, 1991, as written. The motion passed unanimously.

The Nursing Home Administrator, Gregory Froton, was present to review the Nursing Home budget. Following the Nursing Home budget, Forrest Painter presented the Human Services budget.

The Treasurer, Mary Mills, was present and stated she agreed with the Commissioners budget (4101) and the Commissioners agreed with the bottom line of their budget (4100).



The Commissioners asked for authorization to pay Regional Appropriation accounts before the new budget is approved. Representative H. Dickinson made a motion that the Health & Home Care Services and the Extension Service and other county departments be funded with the same payments as 1991 until such time as the 1992 budget is approved. The motion passed unanimously.

Representative J. Bradley presented a Resolution that the Commissioners seek the advice and consent of the Delegation before entering an agreement to build a private prison in Carroll County and that the Commissioners should place a ballot initiative in towns. After discussion, Representative G. Wiggin made a motion to table this item. The motion was passed 9-1 (Rep. Bradley opposed).

Representative R. Foster made a motion that the Carroll County Delegation opposes the current OBRA regulations as they apply to County Nursing Homes because of lack of cost effectiveness at the County level. The motion passed unanimously.

Representative H. Dickinson made a motion to recess. The motion passed unanimously.

#### JANUARY 27, 1992

On Monday, January 27, 1992, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives G. Chandler, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Daly, Jr., H. Dickinson, A. Dodge, Jr., R. Jean, H. Saunders, A. Wiggin, and Commissioners B. Presby, M. Webster and R. Abbott, Jr.

The purpose of this meeting was to continue work on the 1992 County Budget and to consider and act upon any other business which might properly be brought before this meeting.

Regional Appropriations was discussed. Ed Person, Chairman of the Board of Supervisors of the Carroll County Conservation District was present to make an effort for the Delegation not to cut their funding.

The Jail and Farm income and expense accounts were discussed next. Commissioner Presby answered all questions.

County Attorney William Paine presented his budget (4110) Attorney and (4111) Victim Witness Advocate.

Representative R. Daly, Jr., made a motion to recess to the meeting of February 3, 1992. The motion passed unanimously.

## FEBRUARY 3, 1992

On Monday, February 3, 1992, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, N. Allard, J. Bradley, R. Daly, Jr., H. Dickinson, A. Dodge, Jr., R. Jean, H. Saunders, A. Wiggin, and Commissioners B. Presby, M. Webster, and R. Abbott, Jr.

The purpose of this meeting was to continue work on the 1992 County Budget and to consider and act upon any other business which might properly be brought before this meeting.

Donald Bye, Chairman of the Advisory Council of the Cooperative Extension Service along with other members of the Council were present to discuss the Cooperative Extension Service budget (8360).

Judy Cleveland, Director of Retired Senior Volunteer Program, (RSVP), and Kim Perkins, of North Conway Community Center, were present to defend the agency's request for \$19,500.

Maryellen LaRoche, Director of Carroll County Health & Home Care Services, stated the agency's request had been changed from \$45,000 to \$40,000. Representative R. Foster made a motion to recommend \$40,000. The motion passed unanimously.

Representative R. Foster made a motion to recess the meeting to February 10, 1992. The motion passed unanimously.

## FEBRUARY 10, 1992

On Monday, February 10, 1992, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, M. Beach, R. Daly, Jr., H. Dickinson, A. Dodge, Jr., H. Saunders, A. Wiggin, and Commissioners B. Presby, M. Webster and R. Abbott, Jr.

The purpose of this meeting was to continue work on the 1992 County Budget and to consider and act upon any other business which might properly be brought before this meeting.

Representative A. Wiggin made a motion to go into Convention. The motion passed unanimously.

Representative A. Wiggin made a motion to approve Carroll County Budget Appropriation transfers for 1991 as requested by the Commissioners in their letter of February 10, 1992. The motion passed unanimously.

Representative A. Wiggin made a motion to recess from Convention. The motion passed unanimously.

Representative R. Daly, Jr., made a motion to accept the Minutes of January 27, 1992, as written.

Representative A. Dodge, Jr., made a motion to amend page 2 of February 3, 1992 Minutes to read "The Extension Service agreed that if suitable space could be found, they would be willing to move." The motion passed unanimously. Representative A. Wiggin made a motion to accept February 3, 1992 Minutes as amended. The motion passed unanimously.

Representative R. Foster made a motion to accept the Minutes of January 20, 1992, as written. The motion passed 7-1, with Representative G. Wiggin voting No.

Account	Department	Recommended	Action
4010	Sheriff Dept. Income	\$ 149,500	Passed
4140	Sheriff Dept. Expenses	\$ 550,126	Passed
4142	Dispatch Center	\$ 165,400	Passed
4020	Registry Deeds Income	\$ 410,450	Passed
4000	General Income/Taxes	\$3,944,371	Passed
5000	MVNH Income	\$3,586,627	Passed
6040	Jail & HOC	\$ 4,000	Passed
7000	Farm Income	\$ 61,500	Passed
7093	Maintenance Income	\$ 14,500	Passed
8000	Annex Bldg. Income	\$ 7,800	Passed
8500	Court Lease Income	\$ 51,200	Passed
9000	Interest Income	\$ 7,500	Passed
9500	Other Revenues	\$ 41,347	Passed
9285	Revenue Sharing Exp.	\$ 15,000	Passed
4101	Treasurer	\$4,788	Passed
4102	Special Fees & Svs.	\$ 28,000	Passed
4106	Water Works	\$ 8,700	Passed
4150	Medical Referee	\$ 1,300	Passed
4197	Sewer System	\$ 4,000	Passed
8200	Annex Building	\$ 27,873	Passed
9370	County Convention	\$ 7,195	Passed

Jackie Sparks, Director of Children Unlimited was present to discuss the Commissioners' proposed budget for the agency.

Edith DesMarais, Director of Wolfeboro Area Children's Center was present to discuss the Commissioners' proposed budget for the agency. Both Children Unlimited and Wolfeboro Area Children's Center were put on hold until further information is requested.

Representative G. Wiggin made a motion to change (9100) Interest Expense from \$140,000 to

\$120,900, making a total of \$153,600. The recommendation passed unanimously.

Representative R. Foster made a motion to recess to the meeting of February 24, 1992. The motion passed unanimously.

MARCH 2, 1992

On Monday, March 2, 1992, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives N. Allard, M. Beach, J. Bradley, G. Chandler, R. Daly, Jr., H. Dickinson, A. Dodge, Jr., R. Jean, H. Saunders, A. Wiggin, G. Wiggin and Commissioners B. Presby, M. Webster, and R. Abbott, Jr.

The purpose of this meeting is to continue work on the 1992 County Budget. Representative R. Daly, Jr., moved to recommend \$153,798 for County Attorney Budget (4110). After discussion of amended motions, Representative J. Bradley moved the motion to \$153,798. The motion passed unanimously.

Representative A. Dodge, Jr., moved the motion to recommend \$33,889 for Victim Witness (4111). The motion passed unanimously.

Registry of Deeds (4120) was put on hold.

Representative A. Wiggin moved the motion to recommend \$86,490 for Administration Building (4170). The motion passed unanimously.

Representative A. Wiggin moved the motion to recommend \$2,495,713 for Human Services (4190). The motion carried 10-1, with Representative G. Wiggin opposed.

Representative A. Dodge, Jr., moved the motion to recommend \$173,686 for Mountain View Nursing Home Administration (5100). The motion passed unanimously.

Representative N. Allard moved the motion to recommend \$626,150 for Dietary Department (5130). The motion passed unanimously.

Representative G. Wiggin moved the motion to recommend \$1,947,708 for Nursing Department (5140). Representative G. Wiggin withdrew the motion after discussion.

Representative A. Wiggin moved the motion to recommend \$193,125 for Plant Operations (5150). The motion passed unanimously.

Representative A. Wiggin moved the motion to recommend \$97,712 for Laundry Department (5160). The motion passed unanimously.



Representative A. Dodge, Jr., moved the motion to recommend \$129,739 for Housekeeping (5170). The motion passed unanimously.

Representative A. Wiggin moved the motion to recommend \$41,078 for Physician & Pharmacy (5180). The motion passed unanimously.

Representative A. Wiggin moved the motion to recommend \$76,949 for Physical Therapy (5190). The motion passed unanimously.

Representative A. Wiggin moved the motion to recommend \$109,399 for Recreational Therapy (5191). The motion passed unanimously.

Representative A. Wiggin moved the motion to recommend \$41,516 for Social Services (5192). The motion passed unanimously.

Representative A. Wiggin moved the motion to recommend \$5,400 for Special Services (5193). The motion passed unanimously.

Representative A. Wiggin moved the motion to recommend \$547,671 for Jail (6100). The motion passed unanimously.

Representatives G. Wiggin and A. Wiggin simultaneously moved the motion to recommend \$77,186 for Farm (7100). The motion passed unanimously.

Commissioners proposed \$69,650 for Cooperative Extension Service (8360). Representative N. Allard moved the motion to recommend \$139,300. The motion passed unanimously.

Representative N. Allard moved the motion to recommend \$101,000 for Long Term Debt (9160). The motion passed unanimously.

Discussion followed on Regional Appropriations. Commissioners proposed \$22,500 for Carroll County Health & Home Care Services (9180-151). The motion to recommend \$40,000 was passed at the February 3, 1992 meeting.

Commissioners proposed \$9,750 for Retired Senior Volunteer Program (RSVP) (9180-153). Representative J. Bradley moved the motion to recommend \$19,500. The motion passed unanimously.

Commissioners proposed \$5,000 for Conservation District (9180-155). Representative A. Dodge, Jr., moved the motion to recommend \$10,000. The motion passed unanimously.

No funding was recommended for Carroll County Mental Health.

Commissioners proposed \$2,075 for Wolfeboro Area Children's Center (9180-157). Representative J. Bradley moved the motion to recommend \$3,275. The motion passed unanimously.

Commissioners proposed \$2,075 for Children Unlimited (9180-158). Representative A. Wiggin moved the motion to recommend \$2,075. Representative A. Dodge, Jr., moved to amend the motion to \$3,275. The motion to recommend \$3,275 was approved unanimously.

Representative N. Allard moved the motion to reconsider the Conservation District (9180-155). The motion passed unanimously. Representative N. Allard moved the motion to recommend \$13,000. Representative N. Allard withdrew her motion. Representative N. Allard moved the motion to recommend \$13,500. The motion passed unanimously.

The Regional Appropriations (9180) total was approved at \$79,550. The motion passed unanimously.

Discussion followed with Commissioner Presby regarding the Union contracts with the Mountain View Nursing Home employees and the Jail employees.

Representative A. Wiggin moved to recess to the Call of the Chair to Monday, March 16, 1992. The motion passed unanimously.

### MARCH 16, 1992

On Monday, March 16, 1992, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Daly, Jr., H. Dickinson, A. Dodge, Jr., R. Jean, H. Saunders, A. Wiggin, and Commissioners B. Presby, M. Webster and R. Abbott, Jr.

The purpose of this meeting was to continue work on the 1992 County Budget and to consider and act upon any other business which might properly be brought before this meeting.

Representative J. Bradley made a motion to accept the Minutes of March 3, 1992, as corrected. The motion passed unanimously.

Representative A. Wiggin made a motion to recommend \$124,577 for Commissioners (4100). The motion passed unanimously.

Representative A. Wiggin made a motion to recommend \$218,306 for Registry of Deeds (4120). The motion passed unanimously.

Representative A. Wiggin made a motion to recommend \$39,986 for Maintenance. The motion passed unanimously.

Representative A. Wiggin made a motion to recommend \$1,929,555 for Nursing (5140). The motion passed unanimously.

Representative A. Wiggin made a motion that the Executive Committee recommended an increase of \$166,500 to fund the contracts negotiated by the Commissioners and the two unionized organizations, Jail and Nursing Home employees; and for the non union personnel for a nine month period. The motion passed 9-3 with a roll call vote: Representatives M. Beach, R. Daly, Jr., H. Dickinson, A. Dodge, Jr., R. Foster, R. Jean, J. Bradley, H. Saunders, and A. Wiggin voted Yes. Representatives N. Allard, G. Chandler, and G. Wiggin voted No.

Representative A. Wiggin made a motion to meet as the County Convention. The motion passed unanimously. The following motions were made by the Delegation:

<u>Account</u>	<u>Income</u>	<u>Motion</u>	<u>Amount</u>	<u>Action</u>
4000	Taxes	Dodge	\$4,191,949	Passed
4010	Sheriff	Dodge	\$149,500	Passed
4020	Deeds	Jean	\$410,450	Passed
5000	MVNH	Foster	\$3,586,627	Passed
6040	Jail/HOC	Beach	\$4,000	Passed
7000	Farm	Wiggin	\$61,500	Passed
7093	Maint.	Beach	\$14,500	Passed
8000	Annex	Saunders	\$7,800	Passed
8500	Courts	Wiggin	\$51,200	Passed
9000	Interest	Wiggin	\$87,500	Passed
9500	Other	Wiggin	\$41,347	Passed

<u>Account</u>	<u>Expenses</u>	<u>Motion</u>	<u>Amount</u>	<u>Action</u>
4100	Commissioners	Wiggin	\$ 128,628	Passed
4101	Treasurer	Wiggin	\$ 4,788	Passed
4102	Special Fees	Wiggin	\$ 28,000	Passed
4106	Water Works	Wiggin	\$ 8,700	Passed
4110	Attorney	Foster	\$ 155,393	Passed
4111	Victim/Witness	Bradley	\$ 34,565	Passed
4120	Deeds	Saunders	\$ 222,161	Passed
4140	Sheriff Dept.	Wiggin	\$550,126	Passed
4142	Dispatch	Dickinson	\$ 165,400	Passed
4150	Medical Referee	Dickinson	\$ 1,300	Passed
4170	Admin. Building	Daly	\$ 87,708	Passed
4193	Maintenance	Wiggin	\$2,497,337	Passed
4197	Sewer System	Bradley	\$ 4,000	Passed
5100	MVNH Admin.	Saunders	\$ 177,776	Passed

<u>Account</u>	<u>Expenses</u>	<u>Motion</u>	<u>Amount</u>	<u>Action</u>
5130	Dietary	Beach	\$ 646,176	Passed
5140	Nursing	Beach	\$1,990,671	Passed
5150	Plant Ops.	Wiggin	\$ 195,004	Passed
5160	Laundry	Wiggin	\$ 98,182	Passed
5170	Housekeeping	Wiggin	\$ 134,276	Passed
5180	Physician/Pharm.	Saunders	\$ 41,078	Passed
5190	Physical Therapy	Beach	\$ 80,793	Passed
5191	Recreational Therapy	Allard	\$ 115 ,179	Passed
5192	Social Services	Wiggin	\$ 42,117	Passed
5193	Special Services	Wiggin	\$ 5,400	Passed
6100	Jail	Wiggin	\$ 594,435	Passed
7100	Farm	Wiggin	\$ 79, 082	Passed 10-2
Daly/Chandler voted No.				
8200	Annex	Allard	\$ 28,048	Passed
8360	Cooperative Ext.	Bradley	\$ 139,300	Passed
9100	Interest Expense	Dickinson	\$ 153,660	Passed
9160	Long Term Debt	Dickinson	\$ 101,000	Passed
9180	Regional Grants	Dickinson	\$ 79,550	Passed
9285	Revenue Sharing	Wiggin	\$ 15,000	Passed
9370	Convention	Wiggin	\$ 7,195	Passed
4000	Gen. Income	Dickinson	\$ 4,239,893	Passed
TOTAL REVENUE		Allard	\$ 8,654,317	Passed 8-4

Roll call vote: Representatives Allard, Beach, Daly, Dickinson, Dodge, Bradley, Saunders, A. Wiggin voted Yes. Representatives Chandler, Foster, Jean, and G. Wiggin voted No.

Representatives A. Wiggin made a motion to recess to the Call of the Chair. The motion passed unanimously.

#### APRIL 27, 1992

On Monday, April 27, 1992, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, M. Beach, J. Bradley, R. Daly, Jr., A. Dodge, Jr., R. Jean, H. Saunders; and Commissioners B. Presby, and R. Abbott, Jr.

The purpose of this meeting was to review the County's 1st Quarter Statement and to consider and act upon any other business which might properly be brought before this meeting or any adjournment thereof.

Members of the Delegation reviewed the 1st Quarter Statement and asked the Commissioners questions regarding the following line items: Sheriff Dept. Income (4010), Special Fees (4102),



County Attorney (4110), Victim Witness (4111), and Dispatch Radio Communication Expense (4142-69), and Nursing Home Administration (5100).

Representative A. Dodge, Jr. made a motion to accept the Minutes of March 16, 1992, as written. The motion passed unanimously.

Representative R. Foster made a motion to recess to the Call of the Chair. The motion passed unanimously.

### MAY 18, 1992

On Monday, May 18, 1992, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, M. Beach, J. Bradley, R. Daly, Jr., R. Jean, H. Saunders, A. Wiggin; and Commissioners M. Webster, and R. Abbott, Jr.

The purpose of this meeting was to discuss salaries for elected officials for 1993-94 and to act upon any other business which might properly be brought before this meeting or any adjournment thereof.

A letter from Treasurer Mary Mills, stated the salary for Treasurer is adequate; no raise was requested. A letter from Registry of Deeds, Lillian O. Brookes, recommended that the salary be raised to \$30,000. Sheriff Roy Larson was present to recommend the Sheriff's salary be raised to \$36,000. The Commissioners asked for no raises, thus holding the line.

Representative J. Bradley made a motion that salaries for Vice Chairman and Clerk of the Commissioners remain at \$6,000, the Treasurer \$3,200, Chairman of the Commissioners \$6,500. The motion passed unanimously.

Representative G. Wiggin made a motion that the Sheriff's salary be set at \$36,000. The vote was 8-1 in favor; Chairman Chandler voted No.

Representative J. Bradley made a motion that the County Attorney's salary remain at \$50,000. The motion passed unanimously.

Representative H. Saunders made a motion that the Registry of Deed's salary be set at \$30,000. The vote was 7-2 in favor. Representatives A. Wiggin and G. Chandler voted No.

Representative R. Foster made a motion to go into Convention for the purpose of setting salaries of elected officials for 1993-94. The motion passed unanimously.

Representative G. Wiggin made a motion to set salaries: Commissioners, Chairperson \$6,500; Commissioners, Vice-Chairman \$6,000; and Commissioners, Clerk \$6,000. The motion passed unanimously.

Representative R. Jean made a motion to set the Treasurer's salary at \$3,200. The motion passed unanimously.

Representative H. Saunders made a motion to set the Registry of Deeds salary at \$30,000. The motion passed 7-2, with Representatives A. Wiggin and G. Chandler voting No.

Representative G. Wiggin made a motion to set the Sheriff's salary at \$36,000. The motion passed 7-2, with Representatives A. Wiggin and G. Chandler voting No.

Representative R. Daly, Jr. made a motion to set the County Attorney's salary at \$50,000. The motion passed unanimously.

Representative R. Foster made a motion to return to Executive Committee. The motion passed unanimously.

Representative A. Wiggin made a motion to recess to the Call of the Chair to July 27, 1992. The motion passed unanimously.

#### JULY 27, 1992

On Monday, July 27, 1992, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives G. Chandler, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Daly, Jr., R. Jean, H. Saunders; Commissioners B. Presby, M. Webster, R. Abbott, Jr., and Treasurer M. Mills.

The purpose of this meeting was to discuss the 2nd Quarter Operating Statement and to consider and act upon any other business which might properly be brought before this meeting or any adjournment thereof.

Representative R. Daly, Jr., made a motion to approve the Minutes of April 27, and May 18, 1992, as written. The motion passed unanimously.

The Delegation proceeded to review the 2nd Quarter Operating Statement, discussing Sheriff's Department Income, Nursing Home Housekeeping and Human Services.

The total budget is running under the projected 50% for the half year mark.

It was decided that the October 19, 1992 meeting would include a public hearing on the County adopting a policy on tax liens in Unincorporated Places (Hale's Location).

A tax lien instead of tax sale procedure would be used.

Representative R. Daly, Jr. made a motion to recess to the Call of the Chair. The motion passed unanimously.

## OCTOBER 19, 1992

On Monday, October 19, 1992 members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Daly, Jr., R. Jean, H. Saunders, A. Wiggin; Commissioners B. Presby, M. Webster; Treasurer M. Mills and Allen Durgin, Business Office Manager.

The purpose of this meeting was to hold a Public Hearing to obtain comments on whether the County should adopt the provisions of RSA 80:58-86, to put tax liens on property located in Unincorporated Places, (Hale's Location), rather than advertise for tax sale if property taxes are not paid.

Also, the Delegation would review the County's 3rd Quarter Operating Statement and consider and act upon any other business which might properly be brought before the meeting or any adjournment thereof.

Commissioner Presby explained that using the tax lien would be less costly and just as effective. The change to place tax liens on Unincorporated Places was approved unanimously.

The Delegation proceeded to review the 3rd Quarter Operating Statement after Chairman G. Chandler closed the Public Hearing.

At the 3rd Quarter mark, revenues at 74.8% and expenditures 67.9%. Delegation members and Commissioners were pleased with this status.

Representative R. Foster made a motion that there be one Public Hearing on the 1993 Budget at 9:00 AM, on December 7, 1992 at the County Complex. The motion passed 7-2 with Representatives G. Wiggin and J. Bradley voting against the motion.

Representative R. Foster made a motion to accept the Minutes of July 27, 1992, as written. The motion passed unanimously.

Representative R. Daly, Jr., mentioned that Gary Millen, Kennett High School's Football Coach, celebrated his 100th win. The Delegation will send a letter of Congratulations.

Appreciation was expressed to Representatives R. Daly, Jr., and R. Jean, who won't be returning in January 1993.

Representative A. Wiggin made a motion to recess to the Call of the Chair. The motion passed unanimously.

DECEMBER 7, 1992

On Monday, December 7, 1992, members of the Carroll County Delegation met at the Mountain View Nursing Home, Ossipee, NH with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, N. Allard, M. Beach, J. Bradley, A. Dodge, Jr., H. Saunders, A. Wiggin; Commissioners B. Presby, M. Webster, R. Abbott, Jr.; Treasurer M. Mills, and Business Office Manager A. Durgin.

The newly elected Delegates are: Richard L. Cogswell, L. Randy Lyman, Henry P. Mock, and Donald R. Philbrick.

About 25 people were in the audience, including Department Heads to answer questions from the public.

At 9:05 AM Chairman Chandler opened the Public Hearing to present the Commissioners' Proposed Budget for 1993.

Chairman Chandler welcomed the audience and introduced the Commissioners, members of the Carroll County Delegation, the Treasurer, and the Business Office Manager. He explained the budget process and stated that meetings of the Delegation are open to the public.

Commissioner Presby then gave a general overview of the budget.

Regarding Revenues, there are no substantial differences in the projected income. Commissioner Presby noted that there have been savings in the House of Correction with the use of electronic monitoring of inmates.

After a period of questions from the audience and answers from the Commissioners, the Public Hearing closed at 9:50 AM.

At 9:55 AM Representative H. Dickinson made a motion to go into Convention. The motion passed unanimously.

Representative R. Foster made a motion to authorize the Treasurer to borrow up to \$4,100,000 in anticipation of taxes. The Treasurer appeared in person to testify in support of this request. The motion passed unanimously.

At 10:00 AM Representative R. Foster made a motion to recess to the Call of the Chair. The motion passed unanimously.

The next meeting will be Wednesday, December 9, 1992, at 9:00 AM at the Administration Building, Ossipee, NH.



## DECEMBER 9, 1992

On Wednesday, December 9, 1992, members of the Carroll County Delegation met at the Administration Building, Ossipee, NH, with the following present: Representative G. Chandler, R. Foster, G. Wiggin, M. Beach, J. Bradley, R. Cogswell, H. Dickinson, L. Randy Lyman, H. Mock, D. Philbrick, H. Saunders, and A. Wiggin.

The purpose of this meeting was to organize the Delegation for 1993. Chairman Chandler opened the meeting at 9:05 AM.

Representative R. Foster made a motion to approve the Minutes of October 19, 1992 and December 7, 1992. The motion passed unanimously.

Representative G. Wiggin noted with the approval of the December 7, 1992 Minutes, he will be able to sign the approval for the Treasurer to borrow up to \$4,100,000 in anticipation of taxes.

Representative H. Dickinson made a motion to reelect G. Chandler as Chairman. Representative J. Bradley seconded the motion. The motion passed unanimously.

Representative J. Bradley made a motion that Representative R. Foster be reelected as Vice-Chairman. Representative R. Cogswell seconded the motion. The motion passed unanimously.

Representative J. Bradley made a motion that Representative G. Wiggin be reelected as Clerk. Representative R. Foster seconded the motion. The motion passed unanimously.

Representative H. Dickinson explained the budget process. The Executive Committee meets during January and February (or longer if necessary), to approve a budget for Carroll County. Subcommittees are appointed when in-depth study is advisable. A schedule is set up and the Delegation meets with all Department Heads for explanation of their budgets. Final recommendations are made in Convention and the budget is approved by April 1.

Chairman Chandler announced that the rate of reimbursement for meetings is \$25.00 per day plus mileage. He also explained that Mondays at 9:00 AM has been the customary time for meetings. All members agreed.

Chairman Chandler appointed a Nursing Home Subcommittee: J. Bradley, Chair; G. Wiggin, R. Foster, R. Lyman and D. Philbrick.

At 10:47 AM Representative G. Wiggin made a motion to recess to the Call of the Chair. The motion passed unanimously.



SECTION I		APPROPRIATIONS 1991		ACTUAL EXPENDITURES 1991		APPROPRIATIONS 1992	
PURPOSE OF APPROPRIATION		FISCAL YEAR		FISCAL YEAR		FISCAL YEAR	
Current Maintenance:	Acct. Nos						
General Government:							
Administration — Commissioner's Office	4100	125,673	94	125,673	94	128,628	00
Administration — Treasurer	4101	5,490	00	5,049	65	4,788	00
Administration — Auditors	4102	28,000	00	24,752	65	28,000	00
County Attorney	4110	158,281	11	158,281	11	155,393	00
Register of Deeds	4120	206,931	89	205,526	52	222,161	00
Water Works	4106	8,892	58	8,892	58	8,700	00
Sheriff	4140	551,590	00	551,590	00	550,126	00
Medical Referee	4150	1,900	00	1,598	45	1,300	00
Attorney Victim/Witness	4111	35,000	00	35,000	00	34,565	00
Administration Building	4170	85,762	00	85,543	64	87,708	00
Dispatch	4142	164,434	00	164,434	00	165,400	00
Maintenance Dept.	4193	30,000	00	27,829	79	42,289	00
Public Welfare	4190	1,978,716	57	1,978,716	57	2,497,337	00
Sewer System	4197	6,400	00	6,161	28	4,000	00
County Nursing Home:							
Administration	5100	219,417	00	216,257	87	177,776	00
Property and Related Expense	5110						
Dietary	5130	605,355	61	605,355	61	646,176	00
Nursing	5140	1,879,130	91	1,879,130	91	1,990,671	00
Plant Operation	5150	193,319	10	193,319	10	195,004	00
Laundry and Linen	5160	98,400	00	89,958	30	98,182	00
Housekeeping	5170	140,809	00	130,324	71	134,276	00
Physicians and Pharmacy	5180	31,700	00	29,836	97	41,078	00
Therapy	5190-5191	188,353	00	178,342	94	195,972	00
Services, Social & Special	5192-5193	44,826	00	38,446	41	47,517	00
County Jail:							
Jail Expense	6100	504,256	00	503,470	52	594,435	00
County Farm:							
Farm Expense	7100	75,957	42	73,275	21	79,082	00
Annex	8200	27,286	29	21,739	99	28,048	00
Cooperative Extension Service:							
Expense	8360	139,300	00	139,300	00	139,300	00
Debt Service							
Interest:							
On Tax Anticipation Notes	9100	200,000	00	186,426	53	120,900	00
On Long Term Notes	9100	21,350	00	21,350	00	17,080	00
On Bonded Debt	9100	17,920	00	17,920	00	15,680	00
Principal:							
Tax Anticipation Notes	9150						
Long Term Notes	9160	61,000	00	61,000	00	61,000	00
Bonded Debt	9160	40,000	00	40,000	00	40,000	00
Regional Appropriations	9180	82,800	00	82,800	00	79,550	00
Capital Outlay, New Construction and Equipment:							
Revenue Sharing	9285	20,000	00	686	00	15,000	00
County Convention Expense	9370	8,961	58	8,961	58	7,195	00
Contingency Fund	9900						
TOTAL APPROPRIATIONS		7,987,214	00	7,897,022	83	8,654,317	00

SECTION II		ESTIMATED REVENUE 1991	ACTUAL REVENUE 1991	ESTIMATED REVENUE 1992
SOURCES OF REVENUE		FISCAL YEAR	FISCAL YEAR	FISCAL YEAR
Current Income:	Acct. Nos			
Attorney Victim/Witness	4000	26,250 00	26,250 09	25,844 00
Register of Deeds — Fees	4020	407,700 00	409,056 05	410,450 00
Sheriff's Writ Fees	4010	76,500 00	79,000 00	76,500 00
Sheriff's Other Income	4010	70,781 00	69,650 50	73,000 00
County Nursing Home:				
Patient Income (Nos. 5020, 1, 2, 3)	5000	3,458,978 00	3,459,494 11	3,457,027 00
Miscellaneous Income (Nos. 5025, 6)	5000	133,933 00	128,801 91	129,600 00
County Jail:				
Jail	6040	3,000 00	3,480 00	4,000 00
County Farm:				
Farm (Nos. 7050, 1, 2, 3, 4, 5, 6, 7, 9)	7000	58,500 00	58,505 91	61,500 00
Maintenance	7093	14,500 00	13,703 00	14,500 00
Court Lease Income	8500	48,160 00	59,360 94	51,200 00
Annex Rent	8000	7,200 00	7,200 00	7,800 00
Income Other Than Current Revenue:				
Interest (Nos. 9060, 1, 2)	9000	100,000 00	141,284 08	87,500 00
Welfare:				
Old Age Assistance	9071			
Direct Relief	9072			
Board and Care of Children	9073			
Surplus Foods	9074			
Social Services	9500	26,347 00	23,081 73	26,347 00
Area Communication Service	9080			
Other: Unincorporated Places	4000	100 00	-0-	100 00
Water Rent	4000	7,200 00	7,300 00	9,000 00
Insurance Refunds	4000	11,000 00	11,000 00	11,000 00
Miscellaneous County Income	4000	3,000 00	4,777 90	2,000 00
Proceeds of Bonds and Long Term Notes				
Revenue Sharing Funds Used	9500	20,000 00	686 00	15,000 00
Surplus Used to Reduce Tax Rate	9099			
Total Income From All Sources Except Taxation		4,473,149 00	4,502,632 22	4,462,368 00
*Amount Necessary To Be Raised by County Tax	4000	3,514,065 00	3,514,065 00	4,191,949 00
TOTAL REVENUES		7,987,214 00	8,016,697 22	8,654,317 00

\* Total estimated "Income From All Sources Except Taxation" deducted from estimated "Appropriations" should give "Amount Necessary to be Raised by County Tax."

A certified copy of this Budget as voted by the County Convention should be filed with the Division of Municipal Services, Department of Revenue Administration.

I hereby certify that this is a true copy of the Budget as voted by the County Convention.

Chairman Hene H. Chandler  
 Clerk James E. Higgins  
 County Convention



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## County Apportionment

The first step in the tax rate setting process is to determine how much each municipality owes the county. This starts with a review of the county's financial report with special attention being paid to the amount of surplus available. We verify that the amount of surplus is accurate and available because each county uses an amount of surplus to reduce its county tax.

Next we read the minutes of the county convention. (The county convention is the county's legislative body made up of the state representatives from the county). The county convention votes the amount of appropriations, the revenues and the amount of taxes to be raised. We compare the votes on each of these with their counterparts on the appropriation statement to make sure that the appropriation statement truly reflects the votes of the county convention.

We next apportion the amount of county taxes each municipality will be asked to raise. First we determine the municipality's proportion of county tax by dividing that municipality's equalized valuation by the county's equalized valuation. The municipality's county tax assessment is then calculated by multiplying the amount of county taxes to be raised by the municipality's proportion of county tax.

### A Glimpse of the Past.....

The Carroll County tax for 1893 totalled \$25,000. Conway's share was \$3,027.44. There had been all of 10 prisoners committed to the county jail during that year, only one of whom remained to see 1894 in from behind bars.

By Janet M. Hounsell

**CARROLL COUNTY  
1992 COUNTY TAX APPORTIONMENT**

	% PROPORTION TO	
CARROLL COUNTY	COUNTY TAX	APPORTIONMENT OF COUNTY BUDGET
ALBANY	0.7812%	32,747
BARTLETT	7.3095%	306,410
BROOKFIELD	1.1327%	47,482
CHATHAM	0.3887%	16,294
CONWAY	15.4090%	645,937
EATON	0.7446%	31,214
EFFINGHAM	1.4289%	59,899
FREEDOM	4.4954%	188,444
HALE'S LOCATION	0.1919%	8,045
HART'S LOCATION	0.1134%	4,756
JACKSON	3.7134%	155,665
MADISON	4.0755%	170,844
MOULTONBORO	18.4960%	775,343
OSSIPEE	5.7688%	241,827
SANDWICH	2.9875%	125,234
TAMWORTH	3.4262%	143,625
TUFTONBORO	6.8720%	288,072
WAKEFIELD	7.5881%	318,088
WOLFEBORO	15.0771%	632,023
TOTALS	100.0000%	4,191,949



MASON+RICH

PROFESSIONAL  
ASSOCIATION

ACCOUNTANTS  
AND AUDITORS

INDEPENDENT AUDITOR'S REPORT

March 12, 1993

Board of County Commissioners  
County of Carroll, New Hampshire  
Ossipee, New Hampshire

We have audited the accompanying general purpose financial statements of the County of Carroll, New Hampshire as of and for the year ended December 31, 1992, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 3 to the financial statements, the County does not accrue the current portion of accumulated vacation pay in the General Fund in accordance with generally accepted accounting principles. The effect on the combined financial statements of this departure from generally accepted accounting principles cannot be determined.

In our opinion, except for the departure from generally accepted accounting principles referred to above, the combined financial statements present fairly in all material respects, the financial position of the County of Carroll, New Hampshire as at December 31, 1992 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

County of Carroll, NH

March 12, 1993

Our audit was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining and individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements. The information has been subjected to the audit procedures applied in the audit of the combined financial statements and in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,

*Mason & Rich P.A.*

MASON & RICH PROFESSIONAL ASSOCIATION  
Accountants and Auditors



COUNTY OF CARROLL, NEW HAMPSHIRE  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1992

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Agency	General		Long-Term Debt		
						Fixed Assets				
ASSETS										
Cash	\$1,112,310	\$57,233	\$26,155	\$4,669	\$331,849	\$	-	-	\$	\$1,532,216
Temporary Investments, At Cost	-	167,067	250,029	-	9,209	-	-	-	-	426,305
Accounts Receivable	168,166	-	-	223,347	265	-	-	-	-	391,778
Due from Other Funds (Note 6)	210,754	-	-	-	-	-	-	-	-	210,754
Due from Other Governments	4,100	3,294	-	-	-	-	-	-	-	7,394
Inventories	36,475	-	-	31,055	791	-	-	-	-	68,321
Prepaid Expenses	62,981	-	-	2,684	-	-	-	-	-	65,665
Property, Plant and Equipment (Net of Accumulated Depreciation) (Note 5)	-	-	-	1,704,924	-	2,907,493	-	-	-	4,612,417
Resources to be Provided for Retirement of Long-Term Debt	-	-	-	-	-	-	-	240,000	-	240,000
TOTAL ASSETS	\$1,594,786	\$227,594	\$276,184	\$1,966,679	\$342,114	\$2,907,493	-	\$240,000	-	\$7,554,850

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1992

	Governmental Fund Types			Proprietary Fund Types	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	General Fixed Assets	General Long-Term Debt	
<b>LIABILITIES AND FUND BALANCE</b>								
<b>Liabilities</b>								
Accounts Payable	\$343,404	\$ -	\$ -	\$32,099	\$1,056	\$ -	\$ -	\$376,559
Accrued Liabilities	10,076	-	-	133,254	-	-	-	143,330
Deferred Revenues	4,267	-	-	-	-	-	-	4,267
Due to Other Funds (Note 6)	-	8,294	-	157,024	45,436	-	-	210,754
Due to Specific Individuals and/or Groups	-	-	-	-	295,622	-	-	295,622
Bonds Payable (Note 4)	-	-	-	183,000	-	-	240,000	423,000
Total Liabilities	357,747	8,294	-	505,377	342,114	-	240,000	1,453,532
<b>Fund Balances</b>								
Investment in General Fixed Assets	-	-	-	-	-	2,907,493	-	2,907,493
Contributed Capital - County	-	-	-	401,845	-	-	-	401,845
- Intergovernmental	-	-	-	906,026	-	-	-	906,026
- Donations	-	-	-	117,856	-	-	-	117,856
Retained Earnings (Deficit)	-	-	-	35,575	-	-	-	35,575
Fund Balance:								
Reserved for Encumbrances	44,300	-	-	-	-	-	-	44,300
Reserved for Prepaid Expenses	63,056	-	-	-	-	-	-	63,056
Unreserved:								
Designated for Specific Appropriations	-	219,300	-	-	-	-	-	219,300
Designated for Specific Capital Projects	-	-	276,184	-	-	-	-	276,184
Undesignated	1,129,683	-	-	-	-	-	-	1,129,683
Total Fund Balance	1,237,039	219,300	276,184	1,461,302	-	2,907,493	-	6,101,318
<b>TOTAL LIABILITIES AND FUND BALANCES</b>								
	\$1,594,786	\$227,594	\$276,184	\$1,966,679	\$342,114	\$2,907,493	\$240,000	\$7,554,850

COUNTY OF CARROLL, NEW HAMPSHIRE  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1992

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
<b>Revenues</b>				
Taxes	\$4,191,949	\$ -	-	\$4,191,949
Charges for Services	598,933	-	-	598,933
Intergovernmental	-	64,165	-	64,165
Rent	51,200	-	-	51,200
Interest	101,273	9,458	11,963	122,694
Other	111,214	1,480	-	112,694
County Jail	22,715	-	-	22,715
Annex	8,400	-	-	8,400
County Farm	68,442	-	-	68,442
Total Revenues	5,154,126	75,103	11,963	5,241,192
<b>Expenditures</b>				
Current:				
General Government	3,714,401	213,110	-	3,927,511
County Jail	572,119	-	-	572,119
County Farm	84,106	-	-	84,106
Annex	24,609	-	-	24,609
Capital Outlay	-	5,000	-	5,000
Debt Retirement - Principal	40,000	-	-	40,000
- Interest	15,680	-	-	15,680
Total Expenditures	4,450,915	218,110	-	4,669,025
Excess (Deficiency) of Revenues Over Expenditures	703,211	(143,007)	11,963	572,167
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	209,167	147,533	-	356,700
Operating Transfers (Out)	(147,533)	-	-	(147,533)
Total Other Financing Sources (Uses)	61,634	147,533	-	209,167
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	764,845	4,526	11,963	781,334
Fund Balances, Beginning of Year	472,194	214,774	264,221	951,189
Fund Balances, End of Year	\$1,237,039	\$219,300	\$276,184	\$1,732,523

COUNTY OF CARROLL, NEW HAMPSHIRE  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1992

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>						
Taxes	\$4,191,949	\$4,191,949	\$ -	\$ -	\$ -	\$ -
Charges for Services	559,950	598,933	38,983	-	-	-
Intergovernmental	-	-	-	25,844	24,723	(1,121)
Rent	51,200	51,200	-	-	-	-
Interest	87,500	101,273	13,773	-	8,222	8,222
Other	62,947	111,214	48,267	-	1,480	1,480
County Jail	4,000	22,715	18,715	-	-	-
Annex	7,800	8,400	600	-	-	-
County Farm	61,500	68,442	6,942	-	-	-
Total Revenues	5,026,846	5,154,126	127,280	25,844	34,425	8,581
<u>Expenditures</u>						
Current:						
General Government	4,107,350	3,714,401	392,949	174,455	174,818	(363)
County Jail	594,435	572,119	22,316	-	-	-
County Farm	79,082	84,106	(5,024)	-	-	-
Annex	28,048	24,609	3,439	-	-	-
Capital Outlay	-	-	-	15,200	5,000	10,200
Debt Retirement - Principal	40,000	40,000	-	-	-	-
- Interest	15,680	15,680	-	-	-	-
Total Expenditures	4,864,595	4,450,915	413,680	189,655	179,818	9,837
Excess (Deficiency) of Revenues Over Expenditures	\$162,251	\$703,211	\$540,960	(\$163,811)	(\$145,393)	\$18,418

(Continued)



COUNTY OF CARROLL, NEW HAMPSHIRE  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1992

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Other Financing Sources (Uses)</u>						
Operating Transfers In	\$ -	\$209,167	\$209,167	\$148,021	\$147,533	(\$488)
Operating Transfers (Out)	(166,126)	(147,533)	18,593	-	-	-
Total Other Financing Sources (Uses)	(166,126)	61,634	227,760	148,021	147,533	(488)
<u>Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (Budgetary Basis) (Note 1 &amp; 7)</u>	(3,875)	764,845	768,720	(15,790)	2,140	17,930
<u>Adjustments:</u>						
Nonbudgeted Special Revenue Funds Not Included In Adopted Budget	-	-	-	-	2,386	2,386
<u>Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (GAAP Basis)</u>	(3,875)	764,845	768,720	(15,790)	4,526	20,316
Fund Balance, Beginning of Year	472,194	472,194	-	214,774	214,774	-
Fund Balance, End of Year	\$468,319	\$1,237,039	\$768,720	\$198,984	\$219,300	\$20,316

COUNTY OF CARROLL, NEW HAMPSHIRE  
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
 PROPRIETARY FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1992

	Proprietary Fund Types
	Enterprise - Mountain View Nursing Home
<u>Operating Revenues</u>	
Charges for Services	\$3,700,560
Other	3,772
Total Operating Revenues	<u>3,704,332</u>
<u>Operating Expenses</u>	
General Operating Expense	3,324,808
Depreciation	131,555
Total Operating Expenses	<u>3,456,363</u>
Operating Income (Loss)	247,969
<u>Non-Operating Revenues (Expenses)</u>	
Interest - Bonds	<u>(16,770)</u>
Income (Loss) Before Operating Transfers	231,199
Operating Transfers In (Out)	<u>(209,167)</u>
Net Income (Loss)	22,032
<u>Other Changes in Retained Earnings</u>	
Add: Credit Arising from Transfer of Depreciation to Contributed Capital:	
Intergovernmental (Note 5)	<u>22,811</u>
Increase (Decrease) in Retained Earnings	44,843
Retained Earnings (Deficit) At Beginning of Year, Restated (Note 10)	<u>(9,268)</u>
Retained Earnings at End of Year	<u><u>\$35,575</u></u>

Exhibit E

COUNTY OF CARROLL, NEW HAMPSHIRE  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND TYPES  
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS  
FOR THE YEAR ENDED DECEMBER 31, 1992

	<u>Proprietary Fund Types</u>
	<u>Enterprise - Mountain View Nursing Home</u>
<u>Cash Flows from Operating Activities</u>	
Net Operating Income (Loss) - Exhibit D	<u>\$247,969</u>
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by Operating Activities:	
Depreciation	131,555
Change in Operating Assets and Liabilities:	
(Increase) Decrease in Operating Assets:	
Accounts Receivable	18,645
Inventories	(2,703)
Prepaid Expenses	2,207
Other Operating Assets	
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	(34,451)
Accrued Liabilities	(53,853)
Due to Other Funds	(158,978)
Total Adjustments	<u>(97,578)</u>
Net Cash Provided (Used) by Operating Activities	<u>150,391</u>
<u>Cash Flows from Noncapital Financing Activities</u>	
Operating Transfers From (To) Other Funds	<u>(209,167)</u>
<u>Cash Flows from Capital and Related Financing Activities</u>	
Principal Paid on Bonds	(61,000)
Interest Paid on Bonds	(17,080)
Acquisition of Equipment	(23,864)
Net Cash Provided (Used) for Capital and Related Financing Activities	<u>(101,944)</u>
Increase (Decrease) in Cash and Cash Equivalents	(160,720)
Cash and Cash Equivalents at Beginning of Year	<u>165,389</u>
Cash and Cash Equivalents at End of Year	<u><u>\$4,669</u></u>



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AND AUDITORS

March 12, 1993

Board of County Commissioners  
County of Carroll, New Hampshire

We have audited the accompanying statement of costs claimed (Exhibit A) by the County of Carroll, New Hampshire, under Victim/Witness Assistance (#VWA-89-7430-090b) Year 4 for the year ended December 31, 1992. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and "Government Auditing Standards", issued by the Comptroller General of the United States. Those standards that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As part of our audit, the allowability of costs claimed under the Grant was determined in accordance with the provisions of the Grant and applicable Federal regulations. We found no costs questioned in this regard.

In our opinion, subject to the effects, if any, on Exhibit A of the ultimate resolution by the cognizant agency of any questioned expenditures, if any, Exhibit A presents fairly the financial information contained therein in accordance with the financial provisions of the Grant and generally accepted accounting principles.

This report is intended for use in connection with the Grant to which it refers and should not be used for any other purpose.

Sincerely,

John E. Lyford  
Certified Public Accountant  
MASON & RICH PROFESSIONAL ASSOCIATION  
Accountants and Auditors



CARROLL COUNTY  
STATEMENT OF COSTS CLAIMED UNDER VICTIM/WITNESS ASSISTANCE (#VWA-89-7430-090b)  
FOR THE YEAR ENDED DECEMBER 31, 1992

	<u>Costs Claimed</u>
Salaries	\$ 18,240
Benefits	3,610
Travel	680
Office Expense	1,518
Training	300
Audit	<u>375</u>
Total Costs	<u>\$ 24,723</u>

Victim/ Witness Assistance (#VWA-89-7430-090b) for \$25,924 (Year 4) was awarded to Carroll County for the period January 1, 1992 through December 31, 1992. The grant provided for a victim/witness assistance program.



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE AND RELATED MATTERS NOTED IN A FINANCIAL  
STATEMENT AUDIT CONDUCTED IN ACCORDANCE  
WITH "GOVERNMENT AUDITING STANDARDS"

March 12, 1993

Board of County Commissioners  
County of Carroll, New Hampshire

We have audited the financial statements of Victim/Witness Assistance (#VWA-89-7430-090b) grant of the County of Carroll, New Hampshire, for the year ended December 31, 1992 and have issued our report thereon dated March 12, 1993.

We conducted our audit in accordance with generally accepted auditing standards and "Government Auditing Standards," issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit of the financial statements of Victim/Witness Assistance (#VWA-89-7430-090b) of the County for the year ended December 31, 1992 we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the County is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

1) Accounting Applications

- a) Cash Receipts and Disbursements
- b) Accounts Payable and Purchasing
- c) Payroll

2) Controls Used in Administering Federal Programs

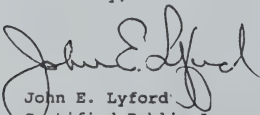
a) Specific Requirements

For all of the control categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Commissioners, management and Federal and State audit agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Sincerely,



John E. Lyford  
Certified Public Accountant  
MASON & RICH PROFESSIONAL ASSOCIATION  
Accountants and Auditors



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AND AUDITORS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
LAWS AND REGULATIONS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
"GOVERNMENT AUDITING STANDARDS"

March 12, 1993

Board of County Commissioners  
County of Carroll, New Hampshire

We have audited the financial statements of Victim/Witness Assistance of the County of Carroll, New Hampshire, as of and for the year ended December 31, 1992 and have issued our report thereon dated March 12, 1993.

We conducted our audit in accordance with generally accepted auditing standards and "Government Auditing Standards," issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the County of Carroll is the responsibility of the County's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the County's compliance with certain provisions of laws, regulations, contracts and grants. However, our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, the County of Carroll complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the County had not complied, in all material respects, with those provisions.

This report is intended for the information of the Commissioners, management and Federal and State audit agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Sincerely,

John E. Lyford  
Certified Public Accountant  
MASON & RICH PROFESSIONAL ASSOCIATION  
Accountants and Auditors





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AND AUDITORS

March 12, 1993

Board of County Commissioners  
County of Carroll, New Hampshire

In planning and performing our audit of the financial statements of the County of Carroll, New Hampshire for the year ended December 31, 1992 we considered the County's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated March 12, 1993 on the financial statements of the County of Carroll, New Hampshire.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various County personnel and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters or to assist you in implementing the recommendations.

Respectfully submitted,

*Mason & Rich P.A.*

MASON & RICH PROFESSIONAL ASSOCIATION  
Accountants and Auditors

**A. Workers Compensation Insurance Refunds and Dividends**

Finding - Workers compensation refunds and dividends receivable at year end were recorded correctly as a receivable. However, the other side of the entry was made to the accrued liability account for workers compensation.

Recommendation - Refunds and dividends received and receivable should be recognized as revenue by posting to the insurance refund revenue accounts for the County and Nursing Home.

Management's Comments - Refunds and dividends received and receivable will be recognized as revenue and posted to the appropriate County department accounts.

**B. Payroll Deductions-Insurance**

Finding - We noted during our audit procedures that the liability accounts for payroll deductions for medical insurance, other insurance and dental insurance had not been reconciled.

Recommendation - The accounts should be reconciled at least quarterly, if not monthly to either a subsequent payment or to a listing of amounts paid or received in advance of payment.

Management's Comments - The County Business Office will reconcile all liability accounts for payroll deductions to a listing of amounts paid each month.

We would like to express our appreciation to  
Dee Dee Libby, Activities Director at Mountain View Nursing Home;  
Scott Carr, of the Sherriff's Department  
and  
Frank Gospodarek of the Carroll County Independent  
for the use of their pictures for this Annual Report.







